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City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1949



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City of Boston and County of Suffolk

AUDITING DEPARTMENT

ANNUAL REPORT

For the Fiscal Year Ending
December 31, 1949



CITY OF BOSTON
PRINTING DEPARTMENT
1950



CITY OF BOSTON
AUDITING DEPARTMENT
CITY HALL

January 3, 1950.

HON. JOHN B. HYNES,
Mayor of the City of Boston.

SIR: In compliance with the provisions of chapter 3, section 24, and chapter 6, section 8, of the Revised Ordinances of 1947, I herewith submit my report of the receipts and expenditures of the City of Boston and County of Suffolk for the year commencing January 1, 1949, and ended December 31, 1949, together with miscellaneous financial tables and statistics.

The following comments are made in connection with the outstanding changes in financial conditions which took place during 1949.

Cash Operations.

The accounts and records for the year 1949, when closed, indicated that actual expenditures for ordinary maintenance and operation requirements exceeded the total of tax and ordinary revenue receipts by \$3,656,578.04. The various elements contributing to this result are shown in Exhibit B-2. For the third consecutive year heavy cash refunds on taxes assessed and paid in prior years caused an operating cash deficit. The total of refunds granted was \$7,345,780.77, the largest recorded total of this character in the history of the city.

Debt Operations.

During 1949, the net over-all debt of the city was reduced \$23,508,421.72. The details of this decrease are shown in the following table:

	DECEMBER 31, 1948	DECEMBER 31, 1949	INCREASE
FUNDED DEBT			
Rapid Transit	\$51,884,500.00	\$53,748,500.00	\$1,864,000.00
General Improvements	23,022,000.00	26,358,000.00	3,336,000.00
Traffic Tunnel	19,600,000.00	19,550,000.00	50,000.00*
Traffic Tunnel Retirement	16,045,000.00	16,045,000.00	—
Veterans' Housing	9,445,000.00	13,725,000.00	4,280,000.00
M.T.A. Deficit	—	10,150,000.00	10,150,000.00
Welfare and Relief	7,302,500.00	6,832,000.00	470,500.00*
Overlay Funding	4,491,000.00	3,491,000.00	1,000,000.00*
Suffolk County	963,000.00	845,000.00	118,000.00*
Water	228,000.00	192,000.00	36,000.00*
	<u>\$132,981,000.00</u>	<u>\$150,936,500.00</u>	<u>\$17,955,500.00</u>
UNFUNDED DEBT			
Revenue Anticipation	10,000,000.00	10,000,000.00	—
	<u>\$142,981,000.00</u>	<u>\$160,936,500.00</u>	<u>\$17,955,500.00</u>
Less Sinking Funds	34,030,142.35	75,494,064.07	41,463,921.72
Net Over-All Debt	<u>\$108,950,857.65</u>	<u>\$85,442,435.93</u>	<u>\$23,508,421.72*</u>

*Decrease

It is evident from the foregoing table that the reduction achieved in the net over-all debt of the city was due to the substantial increase in Sinking Funds. This increase was caused by legislation relating to the structure of the Metropolitan Transit Authority under which the city surrendered title to the subways and tunnels and received in exchange bonds of the Boston Metropolitan District in an amount equivalent to the Rapid Transit net debt of the city. As indicated in Schedule E-2, funded debt totaling \$27,100,000.00 was issued in 1949 for nine objects or purposes. This was the largest amount of debt to be issued in the city's history. At the same time, payments on outstanding debt totaling \$9,144,500.00 were made under thirty-one headings. Of the debt issued, \$7,800,000.00 covered projects involving Permanent Housing for Veterans of World War II and extensions and alterations of Rapid Transit facilities. In addition, under the Metropolitan Transit Authority legislation previously mentioned, debt in the amount of \$10,150,000.00 was issued to meet the city's share of the Authority's operating deficit.

Departmental Maintenance Expenditures

Departmental expenditures chargeable to budget appropriations during 1949 totaled \$106,251,104.52, an increase of \$12,267,445.72 over similar expenditures in 1948. The following table reflects a two-year comparison of budget expenditures:

	1948.	1949.
Personal Service	\$56,081,143.31	\$63,835,595.16
Contractual Services	12,374,284.07	13,403,800.07
Welfare Payments	12,530,254.42	15,081,019.05
Supplies	6,268,734.52	6,068,169.81
Non-Contributory Pensions and Annuities	2,525,821.79	2,833,601.46
Equipment	1,745,359.85	2,383,314.76
Veterans' Services	783,317.02	907,203.96
Materials	808,081.42	792,327.57
State-Boston Retirement Fund	420,664.80	351,158.16
Claims	189,342.22	434,620.88
Damage awards reimbursed to employees	36,519.92	32,150.36
Workmen's Compensation	64,399.30	74,674.44
Militia and Armory	30,933.25	28,816.69
Incidentals and Miscellaneous	24,042.91	24,652.15
Departmental facilities	100,760.00	—
	<u>\$93,983,658.80</u>	<u>\$106,251,104.52</u>

The principal factors contributing to increased departmental maintenance expenditures are as follows:—

1. General salary increases to city, school and county employees.
2. Increase in number of cases being aided by the Public Welfare and Veterans' Services Departments.
3. Increased costs for waste removal and disposal, street lighting, and other services covered by contract.
4. Larger pension payments resulting from modification and liberalization of pension laws by the Legislature.

Miscellaneous Operations.

Water service receipts during 1949 exceeded expenditures by \$632,547.10. This surplus will be applied in 1950, in accordance with the provisions of chapter 324 of the Acts of 1914, to the payment of outstanding debt of the city, thus reducing in a like amount the burden on the taxpayers in the current year for debt redemption.

In the twelve months ended December 31, 1949, the Sumner Traffic Tunnel was operated at a profit of \$536,754.06. These excess receipts will be paid over to the Sinking Funds Commission under the provisions of chapter 361 of the Acts of 1945 to be used for the ultimate redemption of Traffic Tunnel Retirement bonds.

On December 31, 1949, collections of 1949 taxes represented 90.5 per cent of the total levy, which is comparable to collection records in recent years.

Conclusion.

During the fiscal year 1949, all known obligations of the city were either paid in full or adequate reserves were established to provide for their ultimate payment. All funded and temporary debt obligations were paid as they matured. Interest payments on all forms of outstanding debt were promptly made.

The form of this report follows closely that recommended by the National Committee on Municipal Accounting. Under the present accounting procedure of the city, accounts are maintained on a modified accrual basis. Taxes and accounts receivable are accrued for balance sheet and control purposes but are not reflected in the receipts of the city until collected.

Respectfully,

CHARLES J. FOX,
City Auditor and Auditor of the County of Suffolk.

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SECTION A
CONSOLIDATED STATEMENTS

EXHIBIT A-1
City of Boston and County of Suffolk
CONSOLIDATED BALANCE SHEET — ALL FUNDS
December 31, 1949

	ASSETS	Total
Cash on hand and in depositories		\$21,882,889.63
Taxes Receivable		7,324,351.66
Accounts Receivable		7,964,852.69
Recoverable Expenditures		11,591,945.86
Bonds Authorized and Unissued		22,000,000.00
Assessments Apportioned but not due		720.62
Investments		155,589,454.43
Amount to be provided for Retirement of Debt		75,881,581.13
Total		<u>\$302,235,796.02</u>

LIABILITIES, RESERVES AND SURPLUS															
Temporary Loans	\$10,000,000.00
Appropriation Balances	8,635,663.73
Warrants Payable	2,563,408.68
Debt due and unpaid	54,000.00
Revenues available when collected	7,962,107.62
Trust Funds	80,768,870.16
Improvements authorized	22,000,000.00
Bonds Payable	150,936,500.00
Reserves	7,580,734.83
Surplus	11,734,511.00
Total	<u>\$302,235,796.02</u>

EXHIBIT A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED BALANCE SHEET — ALL FUNDS
DECEMBER 31, 1949

General Revenue Funds (Exhibit B-1)	Special Revenue Funds (Exhibit C-1)	Capital Improvement Funds (Exhibit D-1)	Debt and Sinking Funds (Exhibit E-1)	Trust Funds (Exhibit F-1)
\$5,744,481.57	\$5,258,974.83	\$4,657,517.41	\$793,764.66	\$5,428,151.16
7,324,351.66				
2,228,452.21	5,003,544.98		687,796.48	45,059.02
11,591,945.86				
		22,000,000.00		
720.62			74,820,584.27	80,768,870.16
			75,881,581.13	
<u>\$26,889,951.92</u>	<u>\$10,262,519.81</u>	<u>\$26,657,517.41</u>	<u>\$152,183,726.54</u>	<u>\$86,242,080.34</u>
\$10,000,000.00				
3,296,907.75	\$350,849.12	\$4,657,517.41		\$330,389.45
	2,563,408.68			
	54,000.00			
2,229,172.83	5,003,544.98		\$684,330.79	45,059.02
		22,000,000.00		80,768,870.16
			150,936,500.00	
705,052.55	1,658,169.93		119,750.64	5,097,761.71
10,658,818.79	632,547.10		443,145.11	
<u>\$26,889,951.92</u>	<u>\$10,262,519.81</u>	<u>\$26,657,517.41</u>	<u>\$152,183,726.54</u>	<u>\$86,242,080.34</u>

EXHIBIT A-2
City of Boston and County of Suffolk
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
Fiscal Year Ended December 31, 1949

	Grand Totals	General Revenue Funds	
		City and County	Schools
Cash Balances, January 1, 1949	\$18,945,811.13	\$7,102,495.31	\$887,140.59
RECEIPTS AND TRANSFERS			
Taxes	88,874,117.46	58,377,740.98	21,733,494.50
Tax Titles and Possessions	490,981.84	490,981.84	
Departmental Revenues — Regular	16,162,758.86	14,274,341.14	1,888,417.72
Revenues Reserved for Special Objects	8,273,300.17		25,675.00
Distributions by Commonwealth	15,506,169.18	13,693,387.42	1,812,781.76
Revenue Anticipation Loans	50,000,000.00	50,000,000.00	
Federal Grants	8,053,894.95		
Sinking Fund Commission Payments	1,562,806.29		
Rapid Transit Rentals	2,385,590.81		
Metropolitan Transit District Debt Requirements	901,798.05		
Trust Fund Income, etc.	2,907,265.78		
Revenue Departments	7,654,094.77		
Loans for Permanent Improvements	14,600,000.00		
Municipal Relief Loan	2,350,000.00	2,350,000.00	
Transit Assessment Loan	10,150,000.00	10,150,000.00	
Total Receipts	\$229,872,778.16	\$149,336,451.38	\$25,460,368.98
Transfers and Adjustments	3,985,783.16	484,773.19	
Total Receipts and Transfers	\$233,858,561.32	\$149,821,224.57	\$25,460,368.98
Cash Funds Available for Payments in 1949	\$252,804,372.45	\$156,923,719.88	\$26,347,509.57
EXPENDITURES AND TRANSFERS			
Departmental Operating Expenses	\$105,899,946.36	\$81,411,754.70	\$24,488,191.66
Debt Redemption and Interest Payments	10,953,767.18		
State Tax and Assessments	58,106.43	58,106.43	
Metropolitan District Assessments	1,230,197.44	1,081,903.50	
Metropolitan Transit Authority Deficits	10,561,736.10	10,561,736.10	
Boston Retirement System	2,102,822.88	2,102,822.88	
State-Boston Retirement System Pension Fund	351,158.16	351,158.16	
Refunds	7,414,884.47	7,413,565.72	4.00
Summer Traffic Tunnel Excess Receipts Paid to Sinking Fund Commission	468,597.04		
Payments from Special Reserved Accounts	7,719,926.72		17,474.10
Revenue Departments	4,852,406.28		
Metropolitan Water Assessment	1,719,906.76		
Revenue Anticipation Loans	50,000,000.00	50,000,000.00	
Federal Grants	8,170,049.31		
Rapid Transit Interest and Sinking Funds	3,634,040.67		
Capital Outlays	14,825,925.67		
Trust Fund Income, etc.	2,924,549.01		
Warrants Payable — 1948	2,550,233.08		
Total Expenditures	\$235,438,253.56	\$152,981,047.49	\$24,505,669.76
Transfers and Adjustments	1,374,374.48	63,962.14	
Total Expenditures and Transfers	\$236,812,628.04	\$153,045,009.63	\$24,505,669.76
Cash Balances, December 31, 1949	\$15,991,744.41	\$3,878,710.25	\$1,841,839.81

EXHIBIT A-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CONSOLIDATED RECEIPTS, EXPENDITURES AND BALANCES STATEMENT
FISCAL YEAR ENDED DECEMBER 31, 1949

General Revenue Funds	Special Revenue Funds		Capital Improvement Funds	Trust Funds Reflected in Auditor's Accounts
Debt and Interest Requirements	Maintenance	Debt and Interest Requirements		
\$154,201.95	\$5,361,590.07	\$265,740.46	\$4,825,294.92	\$349,347.83
8,762,881.98				
142,687.30	7,971,426.00	75,826.55	57,685.32	
1,080,440.54	8,053,894.95	482,365.75		
		2,385,590.81		
		901,798.05		2,907,265.78
	5,362,030.00	2,292,064.77	14,600,000.00	
\$9,986,009.82	\$21,387,350.95	\$6,137,645.93	\$14,657,685.32	\$2,907,265.78
825,639.15	*2,674,907.98		462.84	
\$10,811,648.97	\$24,062,258.93	\$6,137,645.93	\$14,658,148.16	\$2,907,265.78
\$10,965,850.92	\$29,423,849.00	\$6,403,386.39	\$19,483,443.08	\$3,256,613.61
\$10,624,869.68		\$328,897.50		
148,293.94				
		20.75		\$1,294.00
		468,597.04		
118,755.79	\$7,507,891.03	75,805.80		
	3,972,120.03	880,286.25		
	776,725.28	943,181.48		
	8,170,049.31	3,634,040.67	\$14,825,925.67	2,924,549.01
	2,550,233.08			
\$10,891,919.41	\$22,977,018.73	\$6,330,829.49	\$14,825,925.67	\$2,925,843.01
50,000.00	1,260,412.34			
\$10,941,919.41	\$24,237,431.07	\$6,330,829.49	\$14,825,925.67	\$2,925,843.01
\$23,931.51	\$5,186,417.93	\$72,556.90	\$4,657,517.41	\$330,770.60

* Includes \$2,563,408.68 Warrants Payable and \$48,000.00 Debt drawn for and unpaid.

SCHEDULE A-1
City of Boston and County of Suffolk
DETAIL OF CASH BALANCES IN TREASURY
December 31, 1949

General Revenue Funds:

City Budget	\$2,131,289.32
County Budget	130,163.04

Free Cash:

Temporary Loans Outstanding, December 31, 1949	\$10,000,000.00
Cumulative Cash Deficit, December 31, 1949	8,124,366.48
	<hr/>
State Assessments, 1949 (Net Underestimate)	\$1,875,633.52
	258,375.63
	<hr/>
Excess over requirements	1,617,257.89
	<hr/>
	\$3,878,710.25

School Budget	\$1,011,523.88
Schools — Unexpended appropriation balances	830,315.93
	<hr/>
	1,841,839.81

City Debt Requirements, Interest	\$23,315.30
City Loans, Redemption of	616.21
	<hr/>
	23,931.51

Total General Revenue Funds Cash (Exhibit A-1)	\$5,744,481.57
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Special Revenue Funds:

Income Departments:

Water Service	\$696,628.72
Water Service, Sale of Property	17,200.00
Water Service, Deposit Account	35,538.00
House of Correction, Industries	13,649.61
Sumner Traffic Tunnel — Excess Receipts	136,754.06
	<hr/>
	899,770.39

Rapid Transit Interest and Sinking Fund Account	69,388.15
Traffic Tunnel, Debt Requirements, Interest	3,168.75

Federal Grants:

Public Welfare Department:

Aid to Dependent Children—Administrative Expenses	\$63,076.91
Old Age Assistance — Administrative Expenses	61,601.21
	<hr/>
	\$124,678.12

Hospital Department:

Cadet Nursing Program	\$6,001.71
Nurses' Home, Plans	8,636.23
Veterans' Training	12,688.30
	<hr/>
	27,326.24
	<hr/>
	152,004.36

Miscellaneous:

Blue Cross Deductions	\$30,549.95
Collecting Department, Suspense Account	1,088.17
Debt Drawn for but Unpaid	54,000.00
Duplicates and Overpayments	156,566.80
Interest Tailings	3,403.75
Park Department, Suspense Account	4,553.71
Payroll Tailings Account	58,024.98

SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1949

Miscellaneous: (Concluded)

Sales of City Property — General	\$110,349.38	
Sales of City Property — Schools	118,248.42	
Street Openings Account	34,060.70	
Tellers' Adjustment Account	1,450.45	
Unclaimed Money	2,773.59	
Payroll Deductions for Purchase of War Bonds	129,662.34	
Unliquidated Reserves — 1949 and Prior	191,594.13	
Withholding Tax Deductions	625,352.50	
Special Guarantee Deposit Account	1,600.00	
Warrants Payable	2,563,408.68	
Parking Facilities Fund	1,285.00	
Parking Meter Fees	47,271.63	
	<hr/>	
	\$4,135,244.18	
Less Credit Union Advance Payment	601.00	
	<hr/>	
		\$4,134,643.18
Total Special Revenue Funds Cash (Exhibit A-1)		\$5,258,974.83

Capital Improvement Funds:

Boston Traffic Commission:

Automatic Traffic Control Signals in Various Sections of the City	\$75,848.46
Construction of Buildings and Original Equipment and Furnishings thereof	69,861.93

Fire Department:

Construction and Reconstruction of Buildings and Original Equipment and Furnishings thereof	641,736.64
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Hospital Department:

Construction of Buildings, Acquisition of Land, etc.	5,434.83
Construction of Buildings and Original Equipment and Furnishings thereof	288,747.27

Sanatorium Division:

Construction of Buildings and Original Equipment and Furnishings thereof	8,195.13
------------------------------------------------------------------------------------	----------

Long Island Hospital:

Construction of Buildings and Original Equipment and Furnishings thereof	236,040.97
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Library Department:

Construction of Buildings and Original Equipment and Furnishings thereof	184,879.50
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Park Department:

Construction of Buildings and Original Equipment and Furnishings thereof	370,666.14
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SCHEDULE A-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
DETAIL OF CASH BALANCES IN TREASURY
DECEMBER 31, 1949

Public Welfare Department:

Construction of Buildings and Original Equipment and Furnishings thereof	\$527,316.88
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Public Works Department:

Bridges, Construction of	3,916.83
Sewerage Works	554,594.48

Transit Department:

Traffic Tunnel	31,418.39
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Miscellaneous:

City of Boston Parking Facilities	987,299.50
Departmental Equipment	38,348.45
Permanent Housing for Veterans of World War II	532,605.51
Temporary Housing for Veterans of World War II	96,299.28
Voting Machines	4,307.22

Total Capital Improvement Funds Cash (Exhibit A-1)	\$4,657,517.41
----------------------------------------------------	----------------

Sinking Fnds:

City Debt	\$354.73
Rapid Transit Debt	49,905.80
Traffic Tunnel Debt	700,019.02
Moneys for Reduction of Debt	43,485.11

Total Sinking Fund Cash (Exhibit A-1)	793,764.66
---------------------------------------	------------

Trust Funds:

Appropriation Balances	\$330,770.60
Balances held for Investment	371,328.89
	\$702,099.49

Retirement Board Funds	4,680,143.01
Teachers' Retirement Fund	40,465.71
Permanent School Pension Fund	2,578.94
Franklin Fund	2,864.01

Total Trust Funds Cash (Exhibit A-1)	5,428,151.16
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Total Cash Balance (Exhibit A-1)	\$21,882,889.63
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Total Cash Balance (as above)	\$21,882,889.63
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Less: Sinking Funds

Trust Funds in Treasurer's Custody	\$793,764.66
	5,097,380.56

	5,891,145.22
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Operating Cash Balance (Exhibit A-2)	\$15,991,744.41
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SECTION B
GENERAL REVENUE FUNDS

EXHIBIT B-1
City of Boston and County of Suffolk
BALANCE SHEET — GENERAL REVENUE FUNDS
December 31, 1949

ASSETS	
Cash in Treasury	\$5,744,481.57
Accounts Receivable:	
Taxes:	
Levies of 1941 and Prior	\$14,057.69
Levy of 1942	65,107.24
Levy of 1943	54,498.16
Levy of 1944	33,582.91
Levy of 1945	45,904.67
Levy of 1946	168,672.21
Levy of 1947	318,708.57
Levy of 1948	1,048,105.80
Levy of 1949	5,575,713.77
	<hr/>
Street Watering Taxes	7,324,351.02
	.64
Motor Vehicle Excise Taxes:	
Levies of 1948 and Prior	\$440,937.54
Levy of 1949	706,127.61
	<hr/>
	1,147,065.15
Special Assessments:	
Moth Taxes:	
Levies of 1949 and Prior	71.56
Added to Taxes:	
Sidewalk 1949 and Prior	1,511.49
Unapportioned:	
Sidewalk 1949 and Prior	5,999.51
Assessments Apportioned but not due:	
Sidewalk	720.62
Departmental Commitments:	
City	\$959,228.76
County	21,272.39
Public Service Enterprises	93,303.35
	<hr/>
	1,073,804.50
Assessors' Abatements in Excess of Overlay Accounts:	
Levies of 1941 and Prior	\$845,875.81
Levy of 1942	307,992.38
Levy of 1943	237,372.36
Levy of 1944	339,381.38
Levy of 1945	611,069.91
Levy of 1946	675,983.04
Levy of 1947	1,274,305.80
Levy of 1948	3,923,239.26
Levy of 1949	3,118,350.29
	<hr/>
	11,333,570.23
State Assessments, 1949 (Net Underestimates)	258,375.63
Total	<u><u>\$26,889,951.92</u></u>

EXHIBIT B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
BALANCE SHEET — GENERAL REVENUE FUNDS
DECEMBER 31, 1949

LIABILITIES AND RESERVES

Temporary Loans:

In Anticipation of Revenue	\$10,000,000.00
--------------------------------------	-----------------

Appropriation Balances:

City Budget	\$2,131,289.32	
County Budget	130,163.04	
School Budget	1,011,523.88	
Debt Requirements	23,931.51	
		3,296,907.75

Reserved Accounts:

Taxes — To be refunded	\$702,848.56	
Tax Titles — To be refunded	1,542.53	
Taxes — 1950 Paid in advance	661.46	
		705,052.55

Revenues available when collected:

Motor Vehicle Excise Taxes	\$1,147,065.15	
Special Assessments	8,303.18	
Departmental Commitments	1,073,804.50	
		2,229,172.83

Surplus Receipts (Available for appropriation):

School Committee	830,315.93
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Surplus Revenue (See Schedule B-5)	9,828,502.86
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Total	\$26,889,951.92
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EXHIBIT B-2
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Estimated Receipts and Expenditures Compared with Actual
Fiscal Year Ended December 31, 1949

REVENUES				
	Adjusted Tax Levy Estimate	Actual Receipts		
DEPARTMENTAL REVENUES:				
City Departments — Actual Receipts.....			\$13,220,969.81	
Less:— Revenues Credited to Appropriations.....		\$147.20		
Accrued Interest and Rapid Transit Revenues Credited to Appropriations		9,872.69		
Refunds.....		46,121.44	56,141.33	
	\$12,160,500.00			\$13,164,828.48
County Departments — Actual Receipts.....			\$553,542.12	
Less:— Refunds.....			977.37	
	525,000.00			552,564.75
Boston Housing Authority.....	425,000.00			419,134.04
Courthouse Maintenance.....	100,000.00			144,489.28
Excise Tax on Foreign Ships.....	13,000.00			13,333.33
	\$13,223,500.00			\$14,294,349.88
SCHOOL SURPLUS AND RECEIPTS:				
Actual Receipts.....			\$1,775,183.46	
School Surplus — January 1, 1949.....			727,237.22	
			2,502,420.68	
Less:— Damages by Dogs, etc.....		\$17,474.10		
Refunds.....		4.00	17,478.10	
	2,448,176.84			2,484,942.58
REAL AND PERSONAL PROPERTY TAXES:				
Collections in Advance of 1950 Assessment.....			\$661.46	
Collections on 1949 Assessments.....			82,275,046.20	
Collections on Prior Years' Assessments.....			4,349,775.65	
			\$86,625,483.31	
Less:— Refunds.....			7,345,780.77	
	88,311,950.70			79,279,702.54
POLL TAXES:				
Collections on 1949 Assessments.....			\$327,487.50	
Collections on Prior Years' Assessments.....			9,358.00	
	510,450.00			336,845.50
MOTOR VEHICLE EXCISE TAXES:				
Collections on 1949 Assessments.....			\$1,089,476.48	
Collections on Prior Years' Assessments.....			785,327.59	
			\$1,874,804.07	
Less:— Refunds.....			8,644.94	
	1,500,000.00			1,866,159.13

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1949

EXPENDITURES

	Adjusted Tax Levy Estimate	Actual Payments		
CITY MAINTENANCE:				
Gross Expenditures.....			\$76,497,289.21	
Balances Credited to 1950 Appropriations.....			2,131,289.32	
			\$78,628,578.53	
Trust Fund Income Appropriated for Maintenance.....		\$245,401.93		
Balances Carried Forward from 1948.....		1,603,158.84		
Revenue Credited to Appropriations.....		147.20		
			1,848,707.97	
Actual Tax Levy Estimate.....	\$77,269,618.53			
Less:— Net Transfers from.....	32,666.17	\$77,236,952.36		\$76,779,870.56
COUNTY MAINTENANCE:				
Gross Expenditures.....			\$5,265,623.65	
Balances Credited to 1950 Appropriations.....			130,163.04	
			\$5,395,786.69	
Balances Carried Forward from 1948.....			34,697.60	
Actual Tax Levy Estimate.....	\$5,449,221.71			
Add:— Net Transfers to.....	12,859.64	5,462,081.35		5,361,089.09
SCHOOL MAINTENANCE:				
Gross Expenditures.....			\$24,488,191.66	
Balances Credited to 1950 Appropriations.....			1,011,523.88	
Unexpended Balances Available for 1950 Appropriations.....			830,315.93	
			\$26,330,031.47	
Balances Carried Forward from 1948.....		\$159,903.37		
Pension Revenue from State.....		270,008.76		
Revenue Credited to Appropriations.....		25,675.00		
Permanent School Pension Fund.....		150,000.00		
	25,724,444.34		605,587.13	25,724,444.34
PENSION ACCUMULATION FUND:				
Gross Expenditures.....			\$2,102,822.88	
Less:— Pension Revenue from State.....		1,763,828.00	338,994.88	1,763,828.00
DEBT REQUIREMENTS:				
Gross Expenditures.....			\$10,624,869.68	
Balances Credited to 1950 Appropriations.....			23,931.51	
			\$10,648,801.19	
Balances Carried Forward from 1948.....		\$154,201.95		
Receipts from Sinking Fund Commission.....		1,078,868.04		
Transfer from Water Income.....		825,639.15		
Revenue Credited to Appropriations.....		9,872.69		
			2,068,581.83	
Actual Tax Levy Estimate.....	\$8,683,390.19			
Less: — Net Transfers from.....	26,068.49	8,657,321.70		8,580,219.36

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1949

REVENUES				
	Adjusted Tax Levy Estimate	Actual Receipts		
TAX TITLES — (General Revenue):				
Actual Receipts.....		\$350,931.84		
Less: — Refunds.....		11,941.20		
	—			\$338,990.64 ✓
TAX POSSESSIONS.....	—			140,050.00 ✓
INCOME TAX.....	\$4,337,626.57			5,275,793.00
CORPORATION TAX.....	5,288,432.69			9,092,242.64
MEAL TAX (Old Age Assistance).....	275,084.49			304,492.22
MUNICIPAL RELIEF LOAN.....	2,350,000.00			2,350,000.00
TRANSIT ASSESSMENT LOAN FOR METROPOLITAN TRANSIT AUTHORITY DEFICIT.....	10,150,000.00			10,150,000.00
OVERLAY DEFICITS APPROPRIATED:				
From Surplus Revenue.....		\$5,410,000.00		
From Tax Levy.....		413,463.17 ✓		
	5,410,000.00			5,823,463.17
ESTIMATED RECEIPTS (Authorized by Henry F. Long, Commissioner of Corporations and Taxation).....	2,388,202.79			—
APPROPRIATION FROM SURPLUS REVENUE.....	100,000.00			—
PARKING FACILITIES FUND.....	—			204,311.20
MISCELLANEOUS REVENUES:				
Town of Brookline.....	—			96.56
Reimbursement for Loss of Taxes on State-Owned Land.....	73,844.38			80,148.40
Taxes from State.....	—			17,256.41
Taxes — Chapter 59, Section 5A.....	—			6,298.28
Gas and Electric Franchise.....	90.12			—
TRANSFERS FROM OTHER FUNDS:				
Unliquidated Reserves.....	12,108.40			12,108.40
Traffic Tunnel Plans, Chapter 567, Acts of 1946.....	18,353.59			18,353.59
Accrued Interest on Permanent Loans.....	23,315.30			23,315.30
Premium on Permanent Loans.....	616.21			616.21
Total.....	\$136,421,752.08			\$132,099,535.65
Income and Credits Utilized in the Tax Levy.....				
Actual Maintenance Receipts.....		\$136,421,752.08		
		132,099,535.65		
Excess of Estimated Receipts over Actual.....				\$4,322,216.43
Tax Levy Appropriations and Warrants.....		\$136,421,752.08		
Actual Expenditures.....		135,756,113.69		
Unexpended Balance.....				665,638.39
Operating Deficit — 1949.....				\$3,656,578.04

EXHIBIT B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ESTIMATED RECEIPTS AND EXPENDITURES COMPARED WITH ACTUAL
FISCAL YEAR ENDED DECEMBER 31, 1949

EXPENDITURES

	Adjusted Tax Levy Estimate	Actual Payments	
STATE ASSESSMENTS:			
Actual Expenditures.....		\$53,106.43	
Add: — Reserve for Underestimate — 1948.....		2,961.87	
Less: — Reserve for Underestimate — 1949.....		\$61,068.30 697.69	
	\$60,370.61		\$60,370.61
METROPOLITAN DISTRICT ASSESSMENTS:			
Actual Expenditures.....		\$1,230,197.44	
Add: — Reserve for Underestimate — 1948.....		107,699.74	
Less: — Reserve for Underestimate — 1949.....		\$1,337,897.18 126,578.03	
	1,211,319.15		1,211,319.15
METROPOLITAN TRANSIT AUTHORITY DEFICIT:			
Actual Expenditures.....		\$10,204,901.71	
Less: — Reserve for Overestimate — 1948.....		47,115.89	
Add: — Reserve for Overestimate — 1949.....		\$10,157,785.82 894.68	
Actual Tax Levy Estimate..... \$10,152,336.11			
Add: — Net Transfers to..... 5,844.39			
	10,158,180.50		10,158,180.50
LEGAL EXPENSES, BOSTON ELEVATED RAILWAY, RESOLVES OF 1941:			
Reserve for Underestimate — 1948.....	2,993.17		2,993.17
BOYLSTON STREET SUBWAY, RENTAL DEFICIT:			
Actual Expenditures.....		\$356,834.39	
Add: — Reserve for Underestimate — 1948.....		1,033.80	
Less: — Reserve for Underestimate — 1949.....		\$357,868.19 131,494.59	
	226,373.60		226,373.60
OVERLAY DEFICITS APPROPRIATED.....	5,823,463.17		5,823,463.17
TRANSFERS FROM OTHER FUNDS:			
Unliquidated Reserves.....	12,108.40		—
Traffic Tunnel Plans, Chapter 367, Acts of 1946.....	18,353.59		—
TRANSFERS TO OTHER FUNDS:			
City Record, Publication of.....	19,153.94		19,153.94
Printing Department.....	44,345.36		44,345.36
Public Ways, Construction of.....	462.84		462.84
Total.....	\$136,421,752.08		\$135,756,113.09

Accumulated Deficit, January 1, 1949.....	\$4,467,788.44
Add: — Operating Deficit — 1949.....	3,656,578.04
Accumulated Deficit, December 31, 1949.....	\$8,124,366.48

EXHIBIT B=3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1949

DEPARTMENT OR ACTIVITY	Balances from 1948	Credits		Loans
		Revenue Received	Appropriations	
CITY BUDGET				
General Government				
Mayor, Office Expenses			\$130,700.00	
City Council			140,231.00	
City Council Proceedings			16,000.00	
Election Department			414,365.59	
Auditing Department			152,548.08	
Central Payroll Division			42,908.99	
Budget Department			23,183.30	
Assessing Department			562,073.10	
Collecting Department			197,239.94	
Treasury Department			160,805.50	
Expenses of Bond Issues				
Supply Department			96,263.28	
Sinking Funds Department			5,975.00	
Law Department			276,958.21	
City Clerk Department			78,776.03	
City Documents			29,000.00	
Registry Department	\$12,001.00		122,677.17	
Statistics Department			24,745.00	
City Planning Board			36,752.28	
Public Buildings Department	2,331.10		1,031,005.00	
City Hall Annex, Emergency Repairs, Steel Framework, and Masonry	13,323.22			
Municipal Building, Charlestown, Alterations, Repairs, etc.	1,419.05			
Renovate and Remodel Oak and Tyler Streets Building	2,502.10			
Boston Retirement Board			35,714.71	
State-Boston Retirement System, Expense Fund			44,216.56	
State-Boston Retirement System, Pension Fund			351,158.16	
Finance Commission			60,000.00	
Administrative Survey	26,711.52		50,000.00	
Conventions and Entertainment of Distinguished Guests			39,000.00	
Public Celebrations		\$147.20	88,860.00	
Public Works Department: Central Office			42,419.41	
Public Safety				
Police Department			10,837,671.69	
Fire Department			9,489,691.00	
Boats, Purchase, Furnishing and Equipping of	123.00			
Buildings, Alterations and Repairs	23,428.21			
Electrical Inspection Division			133,593.57	
Building Department			396,750.20	
Board of Appeal			19,713.70	
Board of Examiners			6,613.40	
Unsafe Buildings, Securing, Removing, etc.	63,756.53		30,000.00	
Weights and Measures Department			79,893.96	
Licensing Board			90,816.00	
Highways				
Public Works Department: Bridge Service			764,790.28	
Bridges, Construction of	4,236.59			
Bridges, Repairs, etc.	119,567.12		250,000.00	
Lighting Service			1,158,078.00	
Paving Service			1,493,891.00	
Grade Crossing, Elimination of	25,000.00			
Reconstruction of Streets	136,990.49		500,000.00	
Sidewalks, Construction and Reconstruction of	17,767.75		100,000.00	
Street Signs			25,000.00	
Public Ways, Construction of	396.85		159,000.00	
Snow Removal	52,450.34		325,000.00	
Street Laying-Out Department			197,208.86	
Boston Traffic Commission			448,008.26	
Park Department: Charlesgate West Bridge, Alterations and Repairs			70,000.00	
Reconstruction and Repair of Parkways and Roadways	22,662.75		38,000.00	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1949

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1950
	\$500.00	\$130,200.00	\$125,350.51	\$1,789.71	\$127,140.22	\$3,059.78	
\$3,100.00		143,331.00	142,666.36	573.55	143,239.91	91.09	
1,800.00		17,800.00	14,051.76	3,596.73	17,648.49	151.51	
	1,486.65	412,878.94	394,658.30	9,623.55	404,281.85	8,597.09	
		152,548.08	151,306.68	500.00	151,806.68	670.74	\$70.66
4,162.50	12.00	47,059.49	45,521.01		45,521.01	1,038.48	500.00
12.00	144.84	23,050.46	22,966.06	51.80	23,017.86	32.60	
10,665.95		572,739.05	565,039.44	5,765.83	570,805.27	1,924.75	9.03
12,350.00		209,589.94	207,857.90	584.60	208,442.50	1,147.44	
	350.00	160,455.50	157,754.96	437.73	158,192.69	2,262.81	
8,322.77		8,322.77	8,322.77		8,322.77		
	5,000.00	91,263.28	89,137.79	984.98	90,122.77	1,140.51	
	1,662.50	4,312.50	4,306.00		4,306.00	6.50	
	7,500.00	269,458.21	265,680.26	857.59	266,537.85	2,920.36	
331.70		79,107.73	78,323.87	234.23	78,558.10	549.63	
10,000.00		39,000.00	28,853.02	8,798.64	37,651.66	1,348.34	
	2,500.00	132,178.17	123,109.63	5,280.08	128,389.71	3,788.46	
		24,745.00	24,147.33		24,147.33	597.67	
	331.70	36,420.58	33,447.07	220.01	33,667.08	2,753.50	
18,750.00	400.00	1,051,686.10	991,013.40	50,473.58	1,041,486.98	9,861.12	338.00
	1,838.78	11,484.44	11,484.44		11,484.44		
	706.09	712.96	709.00		709.00	3.96	
	1,569.50	932.60	932.60		932.60		
1,853.07		37,567.78	33,391.38	4,163.51	37,554.89	12.89	
4,000.00		48,216.56	48,216.56		48,216.56		
	4,353.07	351,158.16	349,865.91	1,292.25	351,158.16		
		55,646.93	53,484.99	99.07	53,584.06	2,062.87	
		76,711.52	69,272.47	294.14	69,566.61		7,144.91
1,500.00		40,500.00	36,138.31	4,361.69	40,500.00		
14,500.00		103,507.20	100,607.24	1,842.25	102,449.49	1,057.71	
		42,419.41	42,110.52	165.15	42,275.67	143.74	
	152,800.00	10,684,871.69	10,532,677.42	80,202.98	10,612,880.40	71,991.29	
	22,500.00	9,467,191.00	9,189,958.44	66,730.32	9,256,688.76	28,731.69	181,770.55
	123.00						
	23,428.21						
		133,593.57	130,718.99	274.75	130,993.74	2,599.83	
1,486.65	22,165.95	376,070.90	372,788.57	868.65	373,657.22	2,413.68	
		19,713.70	16,819.65	80.88	16,900.53	2,813.17	
		6,613.40	6,613.40		6,613.40		
		93,756.53	27,308.22	35.00	27,343.22		66,413.31
		79,893.96	73,729.06	2,450.99	76,180.05	3,713.91	
	2,500.00	85,316.00	86,090.14	1,327.80	87,417.94	898.06	
3,800.00	9,000.00	759,590.28	739,330.62	12,220.65	751,551.27	8,039.01	
		4,236.59					4,236.59
	3,800.00	365,767.12	242,847.40	23,703.77	266,551.17		99,215.95
66,800.00		1,462,415.16	1,082,978.17	110,453.86	1,193,432.03	16,983.13	
	36,025.00	1,457,866.00	1,137,350.17	14,533.97	1,151,884.14	5,981.86	
25,000.00							
		636,990.49	615,741.95	3,171.83	618,913.78		18,076.71
18,000.00		135,767.75	126,208.07	5,029.08	131,237.15		4,530.60
		7,000.00	1,505.42	1,960.26	3,465.68		3,534.32
	18,000.00	159,396.85	158,804.74		158,804.74		592.11
42,999.90		420,450.24	377,521.13	34,143.26	411,664.39		8,785.85
	10,750.00	186,158.86	183,339.25	1,273.33	184,612.58	1,846.28	
1,000.00		449,008.26	416,636.76	19,741.15	436,377.91	12,630.35	
	490.84	69,509.16	69,509.16		69,509.16		
		60,662.75	55,459.69	1,900.00	57,359.69		3,303.06

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1949

DEPARTMENT OR ACTIVITY	Balances from 1948	Credits		Loans
		Revenue Received	Appropriations	
<i>Sanitation</i>				
Public Works Department:				
Sewer Service	\$1,300.00		\$757,254.19	
Sewerage Works			159,000.00	
Sanitary Service			5,426,423.60	
<i>Health</i>				
Health Department			1,382,778.84	
Federal Public Health Program			45,000.00	
<i>Hospitals</i>				
Hospital Department	31,587.41		8,999,925.00	
Emergency Repairs to Water Mains, etc.			270,000.00	
Installations, Alterations and Repairs	95,024.52		1,808,840.00	
Sanatorium Division	2,975.00		150,000.00	
Installations, Alterations and Repairs	81,821.90			
Institutions Department:				
Long Island Hospital	282.00		1,316,610.00	
Special Improvements and Repairs	231,460.04		350,000.00	
Long Island Viaduct, Construction of			159,000.00	
Eastern Avenue Wharf			16,643.03	
Steamers	162.00		145,796.46	
<i>Public Welfare</i>				
Public Welfare Department:				
Central Office			16,084,835.30	\$350,000.00
Temporary Home			42,842.09	
Wayfarers' Lodge			39,453.33	
Institutions Department:				
Central Office			72,678.56	
Child Welfare Division			639,475.90	
Department of Veterans' Services			1,148,623.84	
<i>Libraries</i>				
Library Department	4,846.09		2,504,285.00	
Central Library Building Roof, Construction, etc.	4,039.11			
Central Library Building Remodeling	32,772.00			
<i>Recreation</i>				
Park Department	1,127.27		2,405,990.00	
North Bennet Street Building, Restoration of			75,000.00	
Park and Playground, Improvements, etc.	57,865.10		200,000.00	
Rehabilitation of the Franklin Park Zoo	66,526.11		30,000.00	
Park, South End District	10,282.25			
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of		\$185,401.93		
South Boston Gymnasium, Equipment	258.25			
<i>Enterprises</i>				
Public Works Department:				
Ferry Service	11,970.00		394,523.40	
Ferry Improvements, etc.	523.75			
Boston Housing Authority			27,000.00	
South Boston Project	84,554.92			
MISCELLANEOUS				
Market Division			27,910.84	
Park Department:				
Cemetery Division	3,657.25		205,715.76	
Fairview Cemetery, Extension of			8,000.00	
Cemetery Division, Maintenance and Improvement of		60,000.00		
Workmen's Compensation Service			25,000.00	
Municipal Employment Bureau			29,909.20	
Art Department			1,895.00	
Board of Real Estate Commissioners			75,412.96	
Houghton and Dutton Building, Roof Repairs, etc.			12,000.00	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1949

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1949
	\$16,000.00	\$742,554.19	\$699,445.49	\$24,959.97	\$724,405.46	\$14,710.36	\$3,438.37
\$12,425.00		159,000.00	131,829.35		131,829.35		27,170.65
		5,438,848.60	5,220,110.10	199,555.72	5,419,665.82	19,182.78	
37,000.00		1,419,778.84	1,348,922.08	59,231.61	1,408,153.69	11,625.15	
		45,000.00	40,586.60	50.90	40,637.50	4,362.50	
53,000.00	69,499.30	9,015,013.11	8,735,118.20	217,773.05	8,952,891.25	27,105.38	35,016.48
10,000.00	10,000.00						
10,000.00		375,024.52	127,920.23	32,093.53	160,013.76		215,010.76
	45,000.00	1,766,815.00	1,676,884.22	66,881.66	1,743,765.88	18,875.82	4,173.30
20,000.00		251,821.90	81,325.58	264.81	81,590.39		170,231.51
12,271.28		1,329,163.28	1,213,901.94	90,111.83	1,304,013.77	22,164.89	2,984.62
		581,460.04	365,139.90	38,273.38	403,413.28		178,046.76
		159,000.00	71,215.99	17.90	71,233.89		87,766.11
		16,643.03	13,516.34	204.15	13,720.49	2,922.54	
	3,433.28	142,525.18	123,809.05	4,683.21	128,492.26	14,032.92	
	23,329.00	16,411,506.30	16,244,887.66	119,963.42	16,364,851.08	46,655.22	
3,279.00		46,121.09	37,767.13	7,671.35	45,438.48	682.61	
5,050.00		44,503.33	38,500.03	3,413.09	41,913.12	2,288.21	302.00
72.00		72,750.56	70,551.01	507.96	71,058.97	1,691.59	
	8,910.00	630,565.90	559,303.20	62,937.33	622,240.53	8,325.37	
20,000.00		1,168,623.84	1,157,867.24	6,192.20	1,164,059.44	4,564.40	
		2,509,131.09	2,395,763.61	68,205.22	2,463,968.83	3,124.20	42,038.06
		4,039.11	3,264.45		3,264.45		774.66
		32,772.00	32,772.00		32,772.00		
63,200.00		2,470,317.27	2,413,727.57	44,117.90	2,457,845.47	10,371.80	2,100.00
21,241.43	1,241.43	95,000.00	62,850.31		62,850.31		32,149.69
	83,200.00	174,665.10	128,577.34	2,673.92	131,251.26		43,413.84
		96,526.11	60,024.22		60,024.22		36,501.89
		10,282.25					10,282.25
		185,401.93	185,401.93		185,401.93		
	58.25	200.00	200.00		200.00		
	28,000.00	378,493.40	358,547.15	9,560.47	368,107.62	10,385.78	
		523.75					523.75
		27,000.00	27,000.00		27,000.00		
		84,554.92					84,554.92
		27,910.84	26,791.57	431.44	27,223.01	687.83	
		209,373.01	197,719.28	3,911.77	201,631.05	2,617.01	5,124.95
		8,000.00					8,000.00
		60,000.00	60,000.00		60,000.00		
4,000.00		21,000.00	20,308.71	487.08	20,795.79	204.21	
3,000.00		26,909.20	26,479.40	29.41	26,508.81	400.39	
		1,895.00	1,640.42	220.71	1,861.13	33.87	
4,500.00		70,912.96	55,773.63	5,039.24	60,812.87	10,100.09	
6.00		11,994.00	10,594.80	225.00	10,819.80		1,174.20

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1949

DEPARTMENT OR ACTIVITY	Balances from 1948	Credits		Loans
		Revenue Received	Appropriations	
Construction of Buildings, etc. (Fire, Hospital, Park and Public Buildings Departments)	\$65,871.84			
Construction of Buildings and Original Equipment and Furnishings thereof	286,584.41		\$159,000.00	
Relocation of Buildings, East Boston District				
Contingent Fund	3,000.00		475,000.00	
Reserve Fund			375,000.00	
Street Laying-Out Department:				
Boiler Repairs, Canal Street Property			5,500.00	
Totals — City Budget	\$1,603,158.84	\$245,549.13	\$76,919,618.53	\$350,000.00

SCHOOL BUDGET

School Committee:

Salaries of Officers			\$788,450.62	
Salaries of Supervisors of Attendance			140,190.00	
Salaries of Instructors			15,509,131.84	
Cafeterias — Salaries, Supplies and Incidentals			751,500.87	
Salaries of Custodians			1,862,547.07	
Salaries of Medical Aides			38,539.12	
Fuel and Light			728,659.43	
Supplies and Incidentals			1,203,978.45	
Pensions to Veterans			89,664.18	
Pension to Janitress-Matron			552.00	
Americanization			35,133.11	
Vocational Guidance			65,968.97	
Physical Education		\$25,675.00	695,345.29	
School Physicians and Nurses			335,380.49	
Extended Use of the Public Schools			163,334.18	
Pensions to Teachers	\$11,655.71	420,008.76		
Department of School Buildings:				
Alterations, Repairs, Furniture and Fixtures:				
Administration Expenses — Salaries			285,550.00	
Administration Expenses — Office Expenses			35,000.00	
Alterations, Furniture and Equipment for Special Educational Needs	33,145.78		285,690.00	
General Alterations and Repairs	113,316.28		1,958,153.65	
Land and Buildings for Schools:				
Rent of Hired Accommodations			6,540.00	
Land and Buildings for Schools	1,785.60		745,135.07	
Totals — School Budget	\$159,903.37	\$445,683.76	\$25,724,444.34	

COUNTY BUDGET

General Government

Miscellaneous Expenses:				
Auditing Department			\$30,074.92	
Budget Department			20,699.66	
Collecting Department			700.00	
Treasury Department			6,225.86	
Registry of Deeds			333,211.85	
Index Commissioners			36,756.76	
County Court House (Custodian)	\$3,237.00		536,766.40	
County Buildings	882.60		173,969.80	
Dorchester Court House, Repairs, etc.	8,000.00			
Mortuary Building, North Grove Street, Alterations, Repairs, etc.	605.12			

Correction

Jail			345,262.06	
Jail Improvements	6,052.36		70,000.00	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1949

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining in Treasury	Carried Forward to 1950
	\$65,871.84						
\$65,871.84		\$511,456.25	\$18,744.88	\$2,088.50	\$20,833.38		\$490,622.87
250,000.00		250,000.00					250,000.00
270,970.24	1,241.43	747,728.81	635,261.64	95,000.07	730,261.71	\$16,101.07	1,366.03
	375,000.00						
	790.00	4,710.00	4,710.00		4,710.00		
\$1,079,815.33	\$1,112,481.50	\$79,085,660.33	\$74,848,418.21	\$1,648,871.00	\$76,497,289.21	\$457,081.80	\$2,131,289.32

					Available for Appropriation in 1950		
		\$788,450.62	\$761,485.27		\$761,485.27	\$26,965.35	
		140,190.00	139,028.63		139,028.63	1,161.37	
\$20,000.00	\$41,592.00	15,467,539.84	15,265,610.84	\$122,978.18	15,388,589.02	78,950.82	
		771,500.87	682,664.38	46,977.29	729,641.67	41,859.20	
		1,862,547.07	1,466,423.80		1,466,423.80	396,123.27	
		38,539.12	37,142.56		37,142.56	1,396.56	
	13,300.00	715,359.43	558,480.94	77,461.84	635,942.78	79,416.65	
		1,203,978.45	983,806.53	155,923.53	1,139,730.06	64,248.39	
1,500.00		91,164.18	88,950.82		88,950.82	2,213.36	
92.00		644.00	644.00		644.00		
		35,133.11	33,588.53	40.78	33,629.31	1,503.80	
		65,968.97	61,992.05	392.88	62,384.93	3,584.04	
23,300.00		744,320.29	695,899.03	13,174.06	709,073.09	7,572.20	\$27,675.00
		335,380.49	333,687.34	162.00	333,849.34	1,531.15	
10,000.00		173,334.18	123,245.85	11,283.00	134,528.85	38,805.33	
		431,664.47	415,319.22		415,319.22		16,345.25
20,000.00		305,550.00	297,769.48		297,769.48	7,780.52	
		35,000.00	34,031.35		34,031.35	968.65	
		318,835.78	175,058.80		175,058.80	35,424.56	108,352.42
	20,000.00	2,051,469.93	1,759,814.66	139,712.98	1,899,527.64	38,996.71	112,945.58
		6,540.00	4,726.00		4,726.00	1,814.00	
		746,920.67	715.04		715.04		746,205.63
\$74,892.00	\$74,892.00	\$26,330,031.47	\$23,920,085.12	\$568,106.54	\$24,488,191.66	\$830,315.93	\$1,011,523.88

					Remaining in Treasury		
		\$27,574.92	\$25,887.79	\$1,249.57	\$27,137.36	\$373.49	\$64.07
\$467.52	\$2,500.00	21,167.18	21,108.58	56.36	21,164.94	2.24	
		700.00	699.96		699.96	.04	
		6,225.86	6,186.96		6,186.96	38.90	
685.05		333,896.90	325,691.34	7,899.56	333,590.90	306.00	
		36,756.76	35,496.92	930.50	36,427.42	329.34	
	1,550.97	538,452.43	505,368.07	9,954.98	515,323.05	23,129.38	
1,500.00	5,000.00	171,352.40	164,110.39	4,679.16	168,789.55	2,562.85	
	33.19	7,966.81	7,966.81		7,966.81		
	605.12						
9,579.54		354,841.60	339,309.45	11,142.15	350,451.60	4,390.00	
	10,579.54	65,472.82	15,050.90	946.13	15,997.03		49,475.79

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1949

DEPARTMENT OR ACTIVITY	Balances from 1948	Credits		Loans
		Revenue Received	Appropriations	
Penal Institutions Department:				
Central Office			\$62,048.58	
House of Correction	\$5,990.41		777,903.06	
Special Improvements and Repairs	8,430.11			
Emergency Repairs, etc.			100,000.00	
Judicial				
Central Courts:				
Supreme Judicial Court			65,983.04	
Superior Court, Civil Session, General Expenses			508,810.00	
Superior Court, Civil Session, Clerk's Office			284,884.31	
Superior Court, Criminal Session			610,438.48	
Municipal Court, City of Boston			681,838.84	
Boston Juvenile Court			59,407.47	
Probate Court			61,067.67	
District Courts:				
Municipal Court, Charlestown District			50,756.00	
East Boston District Court			48,543.62	
Municipal Court, South Boston District			55,068.16	
Municipal Court, Dorchester District			72,264.03	
Municipal Court, Roxbury District			171,229.89	
Municipal Court, West Roxbury District			62,607.50	
Municipal Court, Brighton District			40,464.04	
District Court of Chelsea			59,005.79	
Medical Examinations:				
Medical Examiner Service, Northern Division			34,939.64	
Medical Examiner Service, Southern Division			24,344.28	
Associate Medical Examiner Service, Northern Division,			3,562.50	
Associate Medical Examiner Service, Southern Division,			3,727.50	
Other:				
Social Law Library			1,000.00	
Insanity Cases			45,185.00	
Miscellaneous Expenses:				
Sheriff			5,475.00	
Miscellaneous				
Contingent Fund	1,500.00		5,000.00	
Totals — County Budget	\$34,697.60		\$5,449,221.71	
DEBT REQUIREMENTS				
Redemption of Funded Debt:				
City	\$142,141.67	\$1,078,868.04	\$6,893,851.14	
County			118,000.00	
Redemption of Floating Debt:				
Revenue Anticipation Loans				\$50,000,000.00
Interest Payments:				
City	12,060.28	9,872.69	1,646,224.05	
County			25,315.00	
Totals — Debt Requirements	\$154,201.95	\$1,088,740.73	\$8,683,390.19	\$50,000,000.00
Pension Accumulation Fund		\$338,994.88	\$1,763,828.00	
STATE TAX AND ASSESSMENTS				
State Tax and Miscellaneous Assessments	\$2,961.87†		\$60,370.61	
Metropolitan District Assessments	107,699.74†		1,211,319.15	
Metropolitan Transit Authority Deficit	47,115.89*		2,336.11	\$10,150,000.00
Legal Expenses, Boston Elevated Railway, Chapter 89,				
Resolves of 1941	2,993.17†		2,993.17	
Boylston Street Subway, Rental Deficit	1,033.80†		226,373.60	
Totals — State Tax and Assessments	\$67,572.69†		\$1,503,392.64	\$10,150,000.00

* Overestimate. † Underestimate.

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1949

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1950
\$358.00		\$62,406.58	\$61,123.74	\$661.26	\$61,788.00	\$618.58	
	\$35,071.55	748,818.92	696,526.25	23,865.43	720,391.68	28,427.24	
		8,430.11	8,315.00		8,315.00	115.11	
		100,000.00	24,965.05	2,911.77	27,876.82		\$72,123.18
600.00		66,583.04	63,513.69	76.35	63,590.04	2,993.00	
25,900.00		534,710.00	526,714.38	3,471.63	530,186.01	4,523.99	
		284,884.31	278,522.27	5,071.86	283,597.13	1,287.18	
8,000.00		618,438.48	594,069.25	12,609.76	606,679.01	11,759.47	
	1,810.00	680,028.84	668,692.82	2,513.97	671,206.79	8,822.05	
3,061.77		62,469.24	61,065.22	611.68	61,676.90	792.34	
545.25		61,612.92	44,934.51	7,566.64	52,501.15	611.77	8,500.00
		50,756.00	46,969.87	1,229.73	48,199.60	2,556.40	
2,806.43		51,350.05	50,147.57	769.42	50,916.99	433.06	
2,303.25		57,371.41	56,386.37	561.27	56,947.64	423.77	
3,135.51		75,399.54	73,585.74	1,164.60	74,750.34	649.20	
3,643.33		174,873.22	169,816.44	2,798.89	172,615.33	2,257.89	
1,075.00		63,682.50	62,544.97	784.92	63,329.89	352.61	
2,008.52		42,472.56	41,573.71	709.13	42,282.84	189.72	
1,200.00		60,205.79	57,570.16	1,441.12	59,011.28	1,194.51	
		34,939.64	33,301.33	714.54	34,015.87	923.77	
600.00		24,944.28	24,173.50	641.86	24,815.36	128.92	
		3,562.50	3,515.26	41.85	3,557.11	5.39	
		3,727.50	3,717.11		3,717.11	10.39	
		1,000.00	1,000.00		1,000.00		
4,382.85		49,567.85	47,155.73	1,658.05	48,813.78	754.07	
1,000.00		6,475.00	6,415.00	60.00	6,475.00		
	2,839.01	3,660.99	3,631.40		3,631.40	29.59	
\$72,852.02	\$59,992.38	\$5,496,778.95	\$5,156,823.51	\$108,800.14	\$5,265,623.65	\$100,992.26	\$130,163.04
\$826,255.36		\$8,941,116.21	\$8,940,500.00		\$8,940,500.00		\$616.21
		118,000.00	118,000.00		118,000.00		
		50,000,000.00	50,000,000.00		50,000,000.00		
23,315.30	\$50,000.00	1,641,472.32	1,541,054.68		1,541,054.68	\$77,102.34	23,315.30
		25,315.00	25,315.00		25,315.00		
\$849,570.66	\$50,000.00	\$60,725,903.53	\$60,624,869.68		\$60,624,869.68	\$77,102.34	\$23,931.51
		\$2,102,822.88	\$2,102,822.88		\$2,102,822.88		
		\$57,408.74	\$58,106.43		\$58,106.43		\$697.69†
		1,103,619.41	1,230,197.44		1,230,197.44		126,578.03†
\$5,844.39		10,205,296.39	10,204,901.71		10,204,901.71		394.68*
		225,339.80	356,834.39		356,834.39		131,494.50†
\$5,844.39		\$11,591,664.34	\$11,850,039.97		\$11,850,039.97		\$258,375.63†

* Overestimate.

† Underestimate.

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1949

DEPARTMENT OR ACTIVITY	Balances from 1948	Credits		Loans
		Revenue Received	Appropriations	
REFUNDS				
City Activities		\$46,125.44		
County Activities		977.37		
Taxes		7,366,366.91		
Totals — Refunds		<u>\$7,413,469.72</u>		
MISCELLANEOUS				
Damages by Dogs, etc.				
Premiums on Permanent Loans		\$114,997.00		
Overlay Deficits			\$5,823,463.17	
Unliquidated Reserve — City — 1945				
Unliquidated Reserve — County — 1945				
Accrued Interest on Permanent Loans		27,690.30		
Traffic Tunnel Plans, Chapter 567, Acts of 1946				
Parking Facilities Fund				
Parking Meter Fees				
Public Welfare Department, Refund Account				
Totals — Miscellaneous		<u>\$142,687.30</u>	<u>\$5,823,463.17</u>	

EXHIBIT B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1949

Transfers (Schedule B-6)		Total Amounts Available	Expenditures (Schedule B-2)			Balances	
To	From		Cash	Warrants Payable	Total	Remaining In Treasury	Carried Forward to 1950
		\$46,125.44	\$46,078.87	\$46.57	\$46,125.44		
		977.37	977.37		977.37		
		7,366,366.91	7,366,366.91		7,366,366.91		
		<u>\$7,413,469.72</u>	<u>\$7,413,423.15</u>	<u>\$46.57</u>	<u>\$7,413,469.72</u>		
\$17,474.10		\$17,474.10	\$14,729.85	\$2,744.25	\$17,474.10		
	\$616.21	114,380.79	114,380.79		114,380.79		
		5,823,463.17	5,823,463.17		5,823,463.17		
11,831.83		11,831.83				\$11,831.83	
276.57		276.57				276.57	
	23,315.30	4,375.00	4,375.00		4,375.00		
18,353.59		18,353.59				18,353.59	
204,311.20		204,311.20				204,311.20	
200,000.00		200,000.00				200,000.00	
116,791.43		116,791.43				116,791.43	
<u>\$569,038.72</u>	<u>\$23,931.51</u>	<u>\$6,511,257.68</u>	<u>\$5,956,948.81</u>	<u>\$2,744.25</u>	<u>\$5,959,693.06</u>	<u>\$551,564.62</u>	

SCHEDULE B-1
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Summary of Receipts
Fiscal Year Ended December 31, 1949

TAXES:*Current Year's Levy:*

Real Property	\$74,930,415.45	
Personal Property	7,368,282.00	
Motor Vehicle Excise	1,091,405.97	
Poll	327,487.50	
Excise Tax, Foreign Ships	13,333.33	
Reimbursements by State for loss of taxes:		
Land for public institutions	80,148.40	
Housing Projects, service charges in lieu of taxes	419,134.04	
	<hr/>	\$84,230,206.69
Taxes 1950 — Paid In Advance		661.46

Prior Years' Levies:

Real Property	\$3,649,819.59	
Personal Property	699,956.06	
Motor Vehicle Excise	783,398.10	
Poll	9,358.00	
	<hr/>	5,142,531.75

Interest and Penalties on Delinquent Taxes:

Real and Personal Property	\$115,608.95	
Tax Titles	13,136.91	
Motor Vehicle Excise	11,431.43	
	<hr/>	140,177.29

Tax Titles and Possessions	<hr/>	490,981.84
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Total Taxes, Interest and Penalties **\$90,004,559.03**

LICENSES AND PERMITS:*Use of Streets:*

Street Laying-Out Department	\$110,026.10	
Boston Traffic Commission	12,970.70	
Paving Service	25,387.44	
Sewer Service	3,139.38	
	<hr/>	\$151,523.62

Business Licenses and Permits:

Alcoholic Beverages	\$1,575,167.00	
Health:		
Licensing Board	50,874.00	
Health Department	34,107.65	
	<hr/>	\$84,981.65

Police and Protective:

Police Department	55,815.00	
Pedlers' Licenses issued by State	9,250.00	
Health Department	6,354.00	
Pedlers' Licenses — County of Suffolk	1,314.00	
Street Laying-Out Department	7,718.00	
City Clerk	86.70	
	<hr/>	\$80,537.70

Amusements:

Mayor's Office	122,165.00	
Mayor's Office — State Share, Sunday Licenses,	40,022.00	
Licensing Board	9,744.00	
City Clerk	4,595.00	
	<hr/>	\$176,526.00

Professional and Occupational:

Board of Examiners	6,900.00	
Licensing Board	4,089.00	
Police	588.50	
	<hr/>	\$11,577.50

1,928,789.85

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1949

Non-Business Licenses and Permits:

Animal:

School Department \$36,026.75

Marriage:

Registry Department 18,909.00

Building Structure and Equipment:

Building Department 70,902.07

Wire Division 67,055.21

Street Laying-Out Department 2,518.66

\$140,475.94

All Other:

Fire Department 89,346.07

Police Department 1,275.00

\$90,621.07

\$286,032.76

Total Licenses and Permits \$2,366,346.23

FINES, FORFEITS AND PENALTIES:

Fines:

Municipal Court, Criminal Session \$169,383.10

Roxbury District Court 46,836.74

Superior Court, Criminal Session 20,689.71

South Boston District Court 14,016.05

Charlestown District Court 8,644.56

Dorchester District Court 12,815.05

West Roxbury District Court 14,385.01

East Boston District Court 15,547.46

Chelsea District Court 8,558.95

Brighton District Court 14,056.02

Boston Juvenile Court 126.15

\$325,058.80

Forfeited Recognizances:

Municipal Court, Criminal Session \$1,445.00

Superior Court, Criminal Session 2,500.00

Charlestown District Court 50.00

West Roxbury District Court 75.00

South Boston District Court 25.00

Roxbury District Court 1,775.00

5,870.00

Total Fines, Forfeits and Penalties 330,928.80

REVENUES FROM USE OF PROPERTY AND MONEY:

Rents and Concessions:

Board of Real Estate Commissioners \$97,090.16

Canal Street Land 16,768.56

Public Buildings Department 12,406.03

Hyde Park Street Railway 8,300.19

Street Laying-Out Department 1,000.04

\$135,564.98

Interest and Premiums:

Premiums on Permanent Loans \$114,997.00

Accrued Interest on Loans Negotiated 27,690.30

Premiums on Temporary Loans 970.00

143,657.30

Total Revenues from Use of Property and Money 279,222.28

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1949

REVENUES FROM OTHER AGENCIES:

Proportionally Shared State Taxes:

Personal Income Taxes	\$5,275,793.00	
Corporation Taxes	9,092,242.64	
	<hr/>	\$14,368,035.64

State Grants in Aid:

For Charities and Relief:

Public Welfare Department	\$7,238,528.82	
Department of Veterans' Services	682,422.70	
	<hr/>	\$7,920,951.52

For School Purposes:

School Department	732,214.51	
Pensions to Teachers	609,003.64	
	<hr/>	\$1,341,218.15

For Public Health:

Health Department	33,137.11	
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All Other:

Meal Tax	304,492.22	
Public Buildings Department	15,000.00	
Traffic Tunnel Plans, Chap. 567, Acts 1946	34,573.61	
Suffolk County Court House	144,489.28	
	<hr/>	\$498,555.11

9,793,861.89

Grants from Federal Government:

For School Purposes:

School Department	96,924.88	
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Revenue from Private Sources:

Donations:

School Department	\$553.00	
Public Celebrations	147.20	
	<hr/>	700.20

Unclaimed Money and Property:

Police Department	621.10	
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Total Revenue from Other Agencies \$24,260,143.71

SERVICE CHARGES FOR CURRENT SERVICES:

General Government:

Recording of Legal Instruments:

Registry of Deeds	\$113,352.10	
City Clerk Department	55,016.55	
Land Court	11,824.25	
	<hr/>	\$180,192.90

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1949

Court Costs, Fees and Charges:

Municipal Civil Court	\$31,735.24
Superior Civil Court	43,661.75
Supreme Judicial Court	1,052.71
Superior Criminal Court	207.00

\$76,656.70

All Other:

Land Court Cases	13,517.91
Insanity Cases	4,625.85
City Clerk Department	1,703.42
Public Buildings Department	916.77
Election Department	1,450.50
Board of Zoning Adjustment	275.00
Health Department	214.61
Brighton District Court	778.68
Suffolk County Court House	605.95
Public Works — Central Office	1,830.00
Supply Department	302.15
Treasury Department	261.02
Registry of Deeds	171.66
Licensing Board	743.85
Probate Court	61.30
Finance Commission	26.00
Street Laying-Out Department	717.00
Collecting Department	5,520.00
Building Department	1,372.50
City Planning Board	91.21
Auditing Department	264.05
City Council	80.00
Charlestown District Court	611.82
Municipal Court, Criminal Session	2.00
South Boston District Court	12.00

\$36,155.25

\$293,004.85

Safety:

Weights and Measures Department	\$22,025.49
Police Department	15,997.52
Fire Department	6,006.93
Board of Appeal	2,925.00

46,954.94

Highways:

Bridge Service	\$46,095.54
Paving Service	2,452.10
Ferry Service	21,548.97
Sidewalk Assessments	873.27
Boston Traffic Commission	2,402.31

73,372.19

Sanitation:

Sewer Service	\$19,899.82
Sanitary Service	4,494.12

24,393.94

Health:

Registry Department	\$38,626.94
Health Department	21.00

38,647.94

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1949

Hospitals:

Hospital Fees:

Hospital Department	1,468,394.14
Health Department	24,777.60
	<hr/>
	\$1,493,171.74

All Other:

Hospital Department	32,976.71
Sanatorium Division	42,060.44
	<hr/>
	\$75,037.15

\$1,568,208.89

Charities:

Public Welfare Department	\$250,690.37
Child Welfare Division	30,574.05
Long Island Hospital	21,566.66
Steamers	34.05
Institutions Department, Central Office	46.50
	<hr/>

302,911.63

Correction:

House of Correction	\$3,254.23
Jail	6,784.20
	<hr/>

10,038.43

Schools:

School Department	\$933,361.72
Department of School Buildings	1,778.00
	<hr/>

935,139.72

Libraries:

.	33,524.91
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Recreation:

Admission and Use Fees:

Park Department	\$55,325.87
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Golf Fees:

Park Department	45,693.90
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All Other:

Park Department	1,607.87
	<hr/>

102,627.64

Miscellaneous:

Markets	\$118,140.89
Conscience Fund	1,231.22
General Revenue Discounts:	
City Departments	49,605.90
County Departments	2,558.58
	<hr/>

171,536.59

Total Service Charges for Current Services \$3,600,361.27

LOANS:

Tax and Revenue Anticipation:

Temporary	\$50,000,000.00
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Current Expense:

Welfare and Relief	2,350,000.00
Transit Assessment Loan	10,150,000.00
	<hr/>

Total Loans 62,500,000.00

SCHEDULE B-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS

SUMMARY OF RECEIPTS
FISCAL YEAR ENDED DECEMBER 31, 1949

CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS:

Contributions from Active Funds for Debt Redemption:

Sinking Fund Commission	\$1,074,440.54 ✓	
Boston Tunnel and Subway Serial Requirement	6,000.00	
Water Service Surplus	825,639.15	
	<hr/>	\$1,906,079.69

Trust Fund Income Appropriated for Maintenance:

Parkman Fund	\$185,401.93	
Cemetery Fund	60,000.00	
Permanent School Pension Fund	150,000.00	
	<hr/>	395,401.93

Transfers from Special Revenue Funds:

Parking Facilities Fund	\$204,311.20	
Parking Meter Fees	200,000.00	
Unliquidated Reserve, 1948 and Prior	12,108.40	
Traffic Tunnel Plans, Acts 1946	18,353.59	
	<hr/>	434,773.19

Total Contributions and Transfers from Other Funds	\$2,736,254.81
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Total General Revenue Receipts	<u><u>\$186,077,816.13</u></u>
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RECAPITULATION

Taxes, Interest and Penalties	\$90,004,559.03
Licenses and Permits	2,366,346.23
Fines, Forfeits and Penalties	330,928.80
Revenues from Use of Property and Money	279,222.28
Revenues from Other Agencies	24,260,143.71
Service Charges for Current Services	3,600,361.27
Loans	62,500,000.00
Contributions and Transfers from Other Funds	2,736,254.81
	<hr/>
	<u><u>\$186,077,816.13</u></u>

SCHEDULE B-2
City of Boston and County of Suffolk

GENERAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1949

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
CITY BUDGET		
<i>General Government</i>		
Mayor, Office Expenses	\$127,140.22	\$96,029.15
City Council	143,239.91	114,913.27
City Council Proceedings	17,648.49	
Election Department	404,281.85	276,917.53
Auditing Department	151,806.68	142,622.76
Central Payroll Bureau	45,521.01	28,289.06
Budget Department	23,017.86	19,209.38
Assessing Department	570,805.27	518,976.15
Collecting Department	208,442.50	160,985.55
Treasury Department	158,192.69	118,948.90
Expenses of Bond Issues	8,322.77	
Supply Department	90,122.77	78,431.66
Sinking Funds Department	4,306.00	2,587.50
Law Department	266,537.85	253,586.89
City Clerk Department	78,558.10	71,185.93
City Documents	37,651.66	
Registry Department	128,389.71	99,569.73
Statistics Department	24,147.33	24,004.67
City Planning Board	33,667.08	31,244.39
Public Buildings Department	1,041,486.98	601,361.83
City Hall Annex Emergency Repairs, Steel Framework, and Masonry	11,484.44	
Municipal Building, Charlestown, Alterations, Repairs, etc.	709.00	
Renovate and Remodel Oak and Tyler Streets Buildings	932.60	
Boston Retirement Board	37,554.89	25,225.35
State-Boston Retirement System, Expense Fund	48,216.56	44,780.72
State-Boston Retirement System, Pension Fund	351,158.16	
Finance Commission	53,584.06	43,740.53
Administrative Survey	69,566.61	
Conventions and Entertainment of Distinguished Guests	40,500.00	11,058.55
Public Celebrations	102,449.49	14,908.79
Public Works Department:		
Central Office	42,275.67	40,708.29
<i>Public Safety</i>		
Police Department	10,612,880.40	8,721,299.92
Fire Department	9,256,688.76	7,561,945.22
Electrical Inspection Division	130,993.74	122,481.09
Building Department	373,657.22	351,868.78
Board of Appeal	16,900.53	15,750.00
Board of Examiners	6,613.40	6,350.00
Unsafe Buildings, Securing, Removing, etc.	27,343.22	
Weights and Measures Department	76,180.05	67,765.99
Licensing Board	87,417.94	67,359.70
<i>Highways</i>		
Public Works Department:		
Bridge Service	751,551.27	663,033.26
Bridges, Repairs, etc.	266,551.17	
Lighting Service	1,193,432.03	12,810.01
Paving Service	1,451,884.14	1,217,213.66
Reconstruction of Streets	618,913.78	
Sidewalks, Construction and Reconstruction of	131,237.15	
Street Signs	3,465.68	
Public Ways, Construction of	158,804.74	158,804.74

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1949

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$2,877.61	\$39.41	\$8,530.66			\$19,663.39
20,475.14	2,129.66	5,721.84			
17,648.49					
96,734.98	4,952.96	23,910.45	\$1,765.93		
5,242.14	127.60	1,805.85		\$2,008.33	
4,492.52		12,739.43			
228.73		579.75		3,000.00	
10,676.90	11,069.52	27,062.70		3,020.00	
10,151.76	480.30	36,670.61		154.28	
28,811.63	605.32	9,826.84			
8,322.77					
4,342.69	412.45	3,431.32	4.65	3,500.00	
1,300.00		418.50			
5,087.29	1,283.02	4,830.69		1,749.96	
1,752.52	188.24	5,251.51	179.90		
37,651.66					
20,876.18	106.95	7,836.85			
9.88	73.80	58.98			
1,567.32	229.37	626.00			
321,358.26	28,322.85	49,808.37	3,161.00	37,474.67	
11,484.44					
709.00					
932.60					
11,411.74	32.00	885.80			
649.26	45.87	2,740.71			
				351,158.16	
6,769.24	562.00	996.40			1,515.89
69,425.36		141.25			
21,189.24	594.17	7,658.04			
51,672.51	293.60	35,574.59			
719.51	33.65	814.22			
363,292.39	267,945.65	227,386.97	40,350.97	992,604.50	
209,134.12	229,857.97	181,667.51	108,138.22	965,945.72	
2,893.46	30.00	2,546.57	7.70	3,034.92	
6,506.25	2,442.30	5,368.84	75.01	7,396.04	
798.70		351.83			
13.40		250.00			
27,343.22					
2,089.34	2,339.79	2,526.05	.60	1,458.28	
12,183.39	1,095.78	4,272.39	6.68	2,500.00	
43,463.51	2,882.02	8,121.98	26,178.85	7,871.65	
228,094.62	38,456.55				
1,159,083.36	21,346.78	191.88			
34,201.69	29,081.20	32,608.33	93,689.48	45,089.78	
598,861.44			20,052.34		
131,237.15					
	3,300.26		165.42		

745,065

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1949

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
Public Works Department (<i>Concluded</i>)		
Snow Removal	\$411,664.39	\$88,549.57
Street Laying-Out Department	184,612.58	174,535.08
Boston Traffic Commission	436,377.91	312,752.94
Park Department:		
Charlesgate West Bridge, Alterations and Repairs	69,509.16	
Reconstruction and Repair of Parkways and Roadways	57,359.69	
<i>Sanitation</i>		
Public Works Department:		
Sewer Service	724,405.46	510,579.40
Sewerage Works	131,829.35	131,829.35
Sanitary Service	5,419,665.82	2,406,672.23
<i>Health</i>		
Health Department	1,408,153.69	1,109,576.11
Federal Public Health Program	40,637.50	40,437.65
<i>Hospitals</i>		
Hospital Department	8,952,891.25	5,818,037.37
Installations, Alterations and Repairs	160,013.76	
Sanatorium Division	1,743,765.88	1,143,819.76
Installations, Alterations and Repairs	81,590.39	
Institutions Department:		
Long Island Hospital	1,304,013.77	683,538.93
Special Improvements and Repairs	403,413.28	
Long Island Viaduct, Construction of	71,233.89	
Eastern Avenue Wharf	13,720.49	12,648.81
Steamers	128,492.26	72,423.26
<i>Public Welfare</i>		
Public Welfare Department:		
Central Office	16,364,851.08	1,120,929.11
Temporary Home	45,438.48	21,350.78
Wayfarers' Lodge	41,913.12	13,190.66
Institutions Department:		
Central Office	71,058.97	64,190.49
Child Welfare Division	622,240.53	75,489.73
Department of Veterans' Services	1,164,059.44	233,682.69
<i>Library</i>		
Library Department	2,463,968.83	2,029,465.96
Central Library Building Roof, Construction, etc.	3,264.45	
Central Library Building, Remodeling	32,772.00	
<i>Recreation</i>		
Park Department	2,457,845.47	1,892,084.18
North Bennet Street Building, Restoration of	62,850.31	
Park and Playground Improvements, etc.	131,251.26	
Rehabilitation of the Franklin Park Zoo	60,024.22	
Common and Parks in Existence on January 12, 1887, Maintenance and Improvement of	185,401.93	185,401.93
South Boston Gymnasium, Equipment	200.00	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1949

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$177,980.74	\$52,721.93	\$79,207.31	\$13,204.84		
2,370.30	576.69	4,588.55	91.96	\$2,450.00	
40,854.51	39,413.63	11,298.59	26,460.36	5,597.88	
69,509.16	52,700				
57,359.69					
149,375.83	7,624.57	26,729.17	10,443.57	19,652.92	
2,762,278.32	97,844.78	48,518.14	38,464.95	65,887.40	
208,726.10	6,714.07	62,747.52	976.43	19,413.46	
199.85	11,218.2				
473,888.67	400,823.10	2,150,249.13	53,628.89	56,264.09	
160,013.76					
46,361.56	52,319.07	477,635.59	7,164.55	16,465.35	
59,781.89	21,808.50				
84,634.25	69,778.54	440,164.02	24,039.79	1,858.24	
396,890.23	6,523.05				
71,233.89					
803.93	121.50	142.88	3.37		
38,512.36	1,076.58	9,793.16	1,353.96	5,332.94	
	27,498				
80,814.90	10,609.41	70,006.54	898.15	15,081,592.97	
7,973.26	3,988.20	11,945.92	180.32		
11,161.50	2,082.09	15,341.62	137.25		
1,456.31	259.48	1,635.13		3,517.56	
449,601.48	87,521.64	6,767.60	210.00	2,650.08	
9,662.59	2,286.15	7,456.58	13.22	910,958.21	
	10,674.5				
182,606.36	182,228.37	41,851.57	24,471.03	3,345.54	
3,264.45					
32,772.00					
272,075.11	35,282.15	160,152.06	73,636.94	24,615.03	
62,850.31					
114,984.37	6,803.30	3,156.00	6,307.59		
53,844.72	6,179.50				
	200.00				

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1949

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
<i>Enterprises</i>		
Public Works Department:		
Ferry Service	\$368,107.62	\$221,573.92
Boston Housing Authority	27,000.00	27,000.00
<i>Miscellaneous</i>		
Market Division	27,223.01	24,720.21
Park Department:		
Cemetery Division	201,631.05	132,388.41
Cemetery Division, Maintenance and Improvement of	60,000.00	60,000.00
Workmen's Compensation Service	20,795.79	18,369.51
Municipal Employment Bureau	26,508.81	23,879.06
Art Department	1,861.13	825.00
Board of Real Estate Commissioners	60,812.87	37,124.71
Houghton and Dutton Building, Roof Repairs, etc.	10,819.80	
Construction of Buildings and Original Equipment and Furnishings thereof	20,833.38	
Contingent Fund	730,261.71	51,536.73
Street Laying-Out Department:		
Boiler Repairs, Canal Street Property	4,710.00	
Total City Budget Expenditures (Exhibit B-3)	<u>\$76,497,289.21</u>	<u>\$40,524,572.49</u>

SCHOOL BUDGET

School Committee:		
Salaries of Officers	\$761,485.27	\$761,485.27
Salaries of Supervisors of Attendance	139,028.63	139,028.63
Salaries of Instructors	15,388,589.02	15,385,856.39
Cafeterias — Salaries, Supplies and Incidentals	729,641.67	276,620.37
Salaries of Custodians	1,466,423.80	1,461,727.63
Salaries of Medical Aids	37,142.56	37,142.56
Fuel and Light	635,942.78	
Supplies and Incidentals	1,139,730.06	
Pensions to Veterans	88,950.82	
Pension to Janitress — Matron	644.00	
Americanization	33,629.31	32,385.76
Vocational Guidance	62,384.93	61,252.27
Physical Education	709,073.09	576,238.02
School Physicians and Nurses	333,849.34	331,489.34
Extended Use of the Public Schools	134,528.85	104,529.29
Pensions to Teachers	415,319.22	
Department of School Buildings:		
Alterations, Repairs, Furniture and Fixtures:		
Administration Expenses, Salaries	297,769.48	297,769.48
Administration Expenses, Office Expenses	34,031.35	
Alterations, Furniture and Equipment for Special Educational Needs	175,058.80	
General Alterations and Repairs	1,899,527.64	
Land and Buildings for Schools:		
Rent of Hired Accommodations	4,726.00	
Land and Buildings for Schools	715.04	
Total School Budget Expenditures (Exhibit B-3)	<u>\$24,488,191.66</u>	<u>\$19,465,525.01</u>

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1949

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$92,712.20	\$1,484.16	\$38,498.77	\$2,994.86	\$10,843.71	
1,153.86	166.49	1,133.13	49.32		
32,166.79	20,858.40	6,170.56	1,788.02	8,258.87	
74.45	553.59	1,798.24			
73.20		223.27		2,333.28	
1,017.13		19.00			
22,751.00	152.66	784.50			
10,819.80					
10,000.00	10,833.38				
203,474.41	751.84	4,833.18		469,665.55	
4,710.00					
<u>\$10,056,562.65</u>	<u>\$1,779,947.86</u>	<u>\$4,396,061.44</u>	<u>\$580,296.12</u>	<u>\$19,138,669.37</u>	<u>\$21,179.28</u>
				\$2,732.63	
\$11,992.92	\$27,340.59	\$412,964.84		722.95	
				4,696.17	
232,084.93		398,042.01	\$5,815.84		
349,960.46	284,071.47	339,435.96	164,303.67	1,958.50	
				88,950.82	
				644.00	
902.76		340.79			
		1,132.66			
41,634.92	59,435.71	31,764.44			
2,160.00				200.00	
8,483.22		21,516.34			
				415,319.22	
22,416.68		11,614.67			
142,418.91	32,639.89				
1,801,084.89	98,442.75				
4,726.00					
715.04					
<u>\$2,618,580.73</u>	<u>\$501,930.41</u>	<u>\$1,216,811.71</u>	<u>\$170,119.51</u>	<u>\$515,224.29</u>	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1949

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
COUNTY BUDGET		
<i>General Government</i>		
Miscellaneous Expenses:		
Auditing Department	\$27,137.36	\$25,137.10
Budget Department	21,164.94	20,692.18
Collecting Department	699.96	699.96
Treasury Department	6,186.96	6,186.96
Registry of Deeds	333,590.90	307,374.70
Index Commissioners	36,427.42	35,141.58
County Court House (Custodian)	515,323.05	375,848.61
County Buildings	168,789.55	125,105.63
<i>Correction</i>		
Jail	350,451.60	241,902.42
Jail Improvements	15,997.03	
Dorchester Court House, Repairs, etc.	7,966.81	
Penal Institutions Department:		
Central Office	61,788.00	59,577.43
House of Correction	720,391.68	349,478.22
Special Improvements and Repairs	8,315.00	
Emergency Repairs, etc.	27,876.82	
<i>Judicial</i>		
Central Courts:		
Supreme Judicial Court	63,590.04	61,858.15
Superior Court, Civil Session, General Expenses	530,186.01	329,839.36
Superior Court, Civil Session, Clerk's Office	283,597.13	265,318.58
Superior Court, Criminal Session	606,679.01	412,596.16
Municipal Court, City of Boston	671,206.79	599,975.65
Boston Juvenile Court	61,676.90	56,330.25
Probate Court	52,501.15	19,073.84
District Courts:		
Municipal Court, Charlestown District	48,199.60	40,087.37
East Boston District Court	50,916.99	43,682.80
Municipal Court, South Boston District	56,947.64	52,012.30
Municipal Court, Dorchester District	74,750.34	65,692.60
Municipal Court, Roxbury District	172,615.33	148,408.47
Municipal Court, West Roxbury District	63,329.89	53,201.84
Municipal Court, Brighton District	42,282.84	35,448.79
District Court of Chelsea	59,011.28	53,249.36
Medical Examinations:		
Medical Examiner Service, Northern Division	34,015.87	30,574.65
Medical Examiner Service, Southern Division	24,815.36	18,917.78
Associate Medical Examiner Service, Northern Division	3,557.11	3,134.96
Associate Medical Examiner Service, Southern Division	3,717.11	3,099.96
Other:		
Social Law Library	1,000.00	
Insanity Cases	48,813.78	
Miscellaneous Expenses:		
Sheriff	6,475.00	5,850.00
<i>Miscellaneous</i>		
Contingent Fund	3,631.40	
Total County Budget Expenditures (Exhibit B-3)	\$5,265,623.65	\$3,845,497.66

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1949

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
\$1,267.61	\$65.14	\$667.51			
38.00	45.90	388.86			
5,232.99	4,472.95	15,226.92		\$1,283.34	
455.00		830.84			
78,679.53	22,320.57	32,053.53	\$5,642.11	778.70	
33,351.13	3,977.59	6,314.34	40.86		
17,460.04	9,272.82	63,219.02	8,886.37	9,710.93	
15,997.03					
7,966.81					
1,145.74	136.12	928.71			
32,688.15	47,872.28	244,699.83	27,319.84	18,333.36	
8,315.00					
27,876.82					
1,020.26	228.00	483.63			
192,213.55	2,179.03	4,479.07		1,475.00	
4,809.77	2,011.32	11,457.46			
173,650.79	1,091.25	13,908.39		5,432.42	
15,528.76	2,531.90	20,918.44		32,252.04	
3,688.88	452.72	1,205.05			
16,547.14	1,479.67	15,400.50			
2,844.72	315.00	2,356.89		2,595.62	
2,351.10	232.25	2,900.84		1,750.00	
2,868.50	270.82	1,796.02			
3,254.49	275.00	2,187.41		3,340.84	
10,622.33	981.76	4,919.17		7,683.60	
2,410.55	58.52	1,908.98		5,750.00	
1,627.05	454.05	2,314.59		2,438.36	
2,391.71	288.54	3,070.18	11.49		
2,470.50	308.00	653.82	8.90		
5,113.28	115.29	666.64	2.37		
357.50		64.65			
587.00		30.15			
1,000.00					
48,718.56		95.22			
475.00		150.00			
3,631.40					
\$728,656.69	\$101,436.49	\$455,296.66	\$41,911.94	\$92,824.21	

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1949

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
City Loans, Serial	\$7,984,500.00	
County Loans, Serial	118,000.00	
Rapid Transit	956,000.00	
Redemption of Floating Debt:		
Temporary Loans Borrowed in 1948	10,000,000.00	
Temporary Loans Borrowed in 1949	40,000,000.00	
Interest Payments:		
City Debt	961,956.25	
Refunded Interest	301,973.57	
Temporary Loans	276,806.11	
County Debt	25,315.00	
Hyde Park Street Railway Debt	318.75	
Total Debt Requirements Expenditures (Exhibit B-3)	<u>\$60,624,869.68</u>	

PENSION ACCUMULATION FUND

Tax Levy Appropriation	\$1,763,828.00
Teachers' Pensions from Commonwealth	338,994.88
Total Expenditures (Exhibit B-3)	<u>\$2,102,822.88</u>

STATE TAX AND ASSESSMENTS

Auditing Municipal Accounts	\$26,943.49
Smoke Inspection	19,506.98
State Examination of Retirement System	7,228.69
Charles River Bridge	4,427.27
Total Expenditures (Exhibit B-3)	<u>\$58,106.43</u>

METROPOLITAN DISTRICT ASSESSMENTS

Metropolitan Parks	\$711,381.37
Metropolitan Sewers (South)	286,031.02
Metropolitan Sewers (North)	121,554.01
Charles River Basin	111,231.04
Total Expenditures (Exhibit B-3)	<u>\$1,230,197.44</u>

METROPOLITAN TRANSIT AUTHORITY ASSESSMENTS

Metropolitan Transit Authority Deficits (Exhibit B-3), State Assessment,	<u>\$10,204,901.71</u>
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Boylston Street Subway, Acts of 1930, Rental Deficit (Exhibit B-3), State Assessment	<u>\$356,834.39</u>
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SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1949

Contractual
Services

Equipment

Supplies

Materials

Special
Items

Incidentals

\$338,994.88

SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1949

DEPARTMENT OR ACTIVITY

Total
Expenditures

Personal
Service

REFUNDS

City Activities:

Mayor's Office, State's Share of Sunday Licenses	\$39,226.00
Ashes and Garbage Tickets	2,338.86
Liquor Licenses	1,247.12
Street Laying-Out Permits	1,207.80
Hospital Department, Revenue	1,089.22
Police Department, Licenses	716.00
Boston Traffic Commission, Permits	150.70
General Revenue Discount	84.36
Electrical Inspection Division, Permits	59.38
Dog Licenses	4.00
Mayor's Office, License	2.00

Total Expenditures (Exhibit B-3)	\$46,125.44
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County Activities:

Refunded Bail	\$965.00
Refunded General Revenue Discount	12.37

Total Expenditures (Exhibit B-3)	\$977.37
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Taxes:

Real and Personal Property	\$7,345,780.77 ✓
Refunded Tax Titles, General Revenue	11,941.20
Motor Vehicle Excise	8,644.94

Total Expenditures (Exhibit B-3)	\$7,366,366.91
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MISCELLANEOUS

Overlay Deficits	\$5,823,463.17
Premiums on Permanent Loans	114,380.79 ✓
Damages by Dogs, etc.	17,474.10
Accrued Interest on Permanent Loans	4,375.00

Total Expenditures (Exhibit B-3)	\$5,959,693.06
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SCHEDULE B-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1949

Contractual Services	Equipment	Supplies	Materials	Special Items	Incidentals
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SCHEDULE B-3
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Cash Receipts and Disbursements
Fiscal Year Ended December 31, 1949

Cash Balance, January 1, 1949 (Exhibit A-2, Columns 2-3-4)	\$8,143,837.85
Transfer from Water Surplus for Debt Redemption	825,639.15
Transfers from Special Revenue Funds	434,773.19

RECEIPTS

Taxes:		
Levy of 1949	\$83,730,924.25	
Levies of prior years	5,142,531.75	
Tax Titles and Possessions	490,981.84	
Taxes, 1950 — Paid in Advance	661.46	
	<hr/>	\$89,365,099.30
Departmental Receipts:		
City of Boston	\$13,686,591.86	
County of Suffolk	550,983.54	
Schools	1,950,858.46	
	<hr/>	16,188,433.86
Distributions by Commonwealth:		
Income Tax	\$5,275,793.00	
Corporation Tax	9,092,242.64	
Pensions to Teachers	609,003.64	
Reimbursement in Lieu of Taxes	80,148.40	
Meal Tax	304,492.22	
Court House Maintenance	144,489.28	
	<hr/>	15,506,169.18
Loans:		
Anticipation of Revenue	\$50,000,000.00	
Municipal Relief Loan	2,350,000.00	
Transit Assessment Loan	10,150,000.00	
	<hr/>	62,500,000.00
Miscellaneous:		
Sinking Funds Commission for Redemption of Debt	\$1,080,440.54	
Premium on Permanent Loans	114,997.00	
Accrued Interest	27,690.30	
	<hr/>	1,223,127.84
		<hr/>
		184,782,830.18
Total		\$194,187,080.37

DISBURSEMENTS

Maintenance and Operation of Regular Departmental Activities:		
Personal Service	\$63,835,595.16	
Contractual Services	13,403,800.07	
Equipment	2,383,314.76	
Supplies	6,068,169.81	
Materials	792,327.57	
Incidentals	21,179.28	
	<hr/>	\$86,504,386.65

SCHEDULE B-3
CITY OF BOSTON AND COUNTY OF SUFFOLK

GENERAL REVENUE FUNDS
CASH RECEIPTS AND DISBURSEMENTS
FISCAL YEAR ENDED DECEMBER 31, 1949

Special Departmental Charges:

Care of Dependents	\$3,626,617.64	
Old Age Assistance	7,812,407.66	
Aid to Dependent Children	3,641,993.75	
Non-contributory Pensions and Annuities	2,563,592.70	
State and Military Aid	907,203.96	
Workmen's Compensation	74,674.44	
State Grant — Pensions to Teachers	609,003.64	
Military and Armory	28,816.69	
Payment of Claims	434,620.88	
Reimbursement to Employees for Damage Awards	32,150.36	
State-Boston Retirement System Pension Fund	351,158.16	
Miscellaneous	3,472.87	
	<hr/>	\$20,085,712.75

Debt Requirements:

Redemption of funded debt	\$9,058,500.00	
Redemption of floating debt	50,000,000.00	
Interest	1,566,369.68	
	<hr/>	60,624,869.68

Pension Accumulation Fund	1,763,828.00
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State Charges:

State Tax and Assessments	\$58,106.43	
Metropolitan District Assessments	1,230,197.44	
	<hr/>	1,288,303.87

Metropolitan Transit Authority Deficits	10,561,736.10
Refunds	7,413,569.72
Premiums on Permanent Loans	114,380.79
Accrued Interest on Permanent Loans	4,375.00
Damages by Dogs	17,474.10 ✓

Transfers:

To Special Revenue Funds	\$63,499.30	
To Capital Improvement Funds	462.84	
	<hr/>	63,962.14

Total	\$188,442,598.80
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Cash Balance, December 31, 1949 (Exhibit A-2, Columns 2-3-4)

\$5,744,481.57

SCHEDULE B-4
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Analysis of Property and Poll Tax Accounts
Fiscal Year Ended December 31, 1949

DEBITS

YEAR OF LEVY	Balances From 1948	Commitments	Reinstated Taxes	Reinstated Abatements	Abatements After Payments
1941 and Prior. . .	\$856,720.63		\$3,886.74	\$6.00	
1942	327,071.20		869.20		\$43,501.00
1943	253,206.96		881.50		35,538.80
1944	225,041.99		1,093.26		143,855.46
1945	223,957.67		1,932.00	624.50	418,553.75
1946	172,234.36		1,723.40	403.20	659,647.40
1947	804,759.49		3,268.15	803.52	1,130,909.52
1948	6,525,843.96	\$80,553.90	1,450.34	444.22	2,863,643.20
1949		91,593,547.56			2,353,561.74
1950					
Totals	\$9,388,836.26	\$91,674,101.46	\$15,104.59	\$2,281.44	\$7,649,210.87

SCHEDULE B-4
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
ANALYSIS OF PROPERTY AND POLL TAX ACCOUNTS
FISCAL YEAR ENDED DECEMBER 31, 1949

CREDITS

Adjustments	Receipts	Transfers to Tax Titles	Abatements	Adjustments	Balances to 1950
	\$1,653.43*	\$250.86	\$841,535.18	\$6,423.07	\$14,057.69
	90.10	69.70	306,174.36		65,107.24
	96.10	69.70	234,963.30		54,498.16
	734.15	75.81	335,597.84		33,582.91
	1,727.90	199.75	597,171.85	63.75	45,904.67
	3,197.50	518.00	661,620.65		168,672.21
	227,708.83	158,719.03	1,232,805.30	1,798.95	318,708.57
	4,127,232.50	433,603.19	3,859,306.52	3,687.61	1,048,105.80
\$10,774.96	82,602,533.70		5,779,636.79		5,575,713.77
	661.46				661.46†
\$10,774.96	\$86,962,328.81	\$593,506.04	\$13,848,811.79	\$11,973.38	\$7,323,689.56

*Debit.

†Credit.

SCHEDULE B-5
City of Boston and County of Suffolk

GENERAL REVENUE FUNDS
Analysis of Changes in Surplus Account
Fiscal Year Ended December 31, 1949

Surplus as of December 31, 1948		\$10,340,619.49
Additions:		
Excess Receipts over Estimates (Exhibit B-2):		
Departmental Revenues — City	\$1,004,328.48	
Departmental Revenues — County	27,564.75	
School Committee	36,765.74	
Courthouse Maintenance	44,489.28	
Income Tax	938,166.43	
Corporation Tax	3,803,809.95	
Meal Tax (Old Age Assistance)	29,407.73	
Reimbursement for Loss of Taxes on State-owned		
Lands	6,304.02	
Motor Vehicle Excise Taxes	366,159.13	
Excise Tax on Foreign Ships	333.33	
Taxes — Chapter 59, Section 5A	6,298.28	
Parking Facilities Fund	204,311.20	
		\$6,467,938.32
Unexpended Balances Remaining in Treasury (Exhibit		
B-3):		
City Departments	\$457,081.80	
County Departments	100,992.26	
Debt Requirements	77,102.34	
Miscellaneous	30,461.99	
		665,638.39
Supplementary Assessments:		
Commonwealth of Massachusetts	\$17,256.41	
Town of Brookline	96.56	
Real estate, personal property and poll taxes	202,342.26	
		219,695.23
Tax Titles, General Revenue — Receipts		350,931.84
Tax Possessions — Receipts		140,050.00
Reinstated Taxes (Schedule B-4)		15,104.59
Tax Title Abatements Charged to Overlays (Schedule C-3)		149,689.90
Reinstated Street Watering Tax64
		\$8,009,048.91
		\$18,349,668.40
Decreases:		
Deficits in Estimated Receipts (Exhibit B-2):		
Boston Housing Authority	\$5,865.96	
Gas and Electric Franchise	90.12	
Authorized by Henry F. Long, Commissioner of		
Corporations and Taxation	2,388,202.79	
		\$2,394,158.87
Taxes Transferred to Tax Titles (Schedule B-4)		593,506.04
Appropriations from Surplus:		
Overlay Deficits, 1930-1947	\$5,410,000.00	
County Departments	100,000.00	
		5,510,000.00
Tax Title Refunds Charged Before Payment		13,483.73
Motor Vehicle Excise Tax Refunds Charged Before Payment		6.00
Miscellaneous Debit Adjustments		10,010.90
		\$8,521,165.54
Surplus as of December 31, 1949		<u>\$9,828,502.86</u>

SCHEDULE B-6
City of Boston and County of Suffolk
GENERAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1949

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Sept. 27, 1949	Reserve Fund.....	City Council.....	\$2,300.00	
Nov. 22, 1949	Penal Institutions Department: House of Correction.....	City Council.....	800.00	\$3,100.00
Nov. 29, 1949	Police Department.....	City Council Proceedings.....		1,800.00
Oct. 19, 1949	Miscellaneous Expenses, Auditing Department.....	Auditing Department—Central Payroll Division.....	\$2,500.00	
Nov. 29, 1949	Sinking Funds Department.....	Auditing Department—Central Payroll Division.....	1,662.50	4,162.50
Dec. 6, 1949	Auditing Department—Central Payroll Division.....	Budget Department.....		12.00
Nov. 22, 1949	Building Department.....	Assessing Department.....		10,665.95
Sept. 19, 1949	Reserve Fund.....	Collecting Department.....	\$12,000.00	
Dec. 30, 1949	Treasury Department.....	Collecting Department.....	350.00	12,350.00
Dec. 6, 1949	City Planning Board.....	City Clerk Department.....		331.70
Nov. 29, 1949	Police Department.....	City Documents.....	\$6,000.00	
Dec. 28, 1949	Workmen's Compensation Service..	City Documents.....	4,000.00	10,000.00
Sept. 27, 1949	Reserve Fund.....	Public Buildings Department.....	\$5,000.00	
Dec. 6, 1949	Law Department.....	Public Buildings Department.....	5,000.00	
Dec. 6, 1949	County Buildings.....	Public Buildings Department.....	5,000.00	
Dec. 30, 1949	Street Laying-Out Department.....	Public Buildings Department.....	3,750.00	18,750.00
Dec. 30, 1949	Finance Commission.....	Boston Retirement Board.....		1,853.07
Nov. 29, 1949	Reserve Fund.....	State-Boston Retirement System Expense Fund.....		4,000.00
Nov. 29, 1949	Building Department.....	Conventions and Entertainment of Distinguished Guests.....		1,500.00
Oct. 14, 1949	Reserve Fund.....	Public Celebrations.....	\$10,000.00	
Nov. 22, 1949	Building Department.....	Public Celebrations.....	4,000.00	
Dec. 30, 1949	Mayor, Office Expenses.....	Public Celebrations.....	500.00	14,500.00
Nov. 29, 1949	Reserve Fund.....	Treasury Department—Expenses of Bond Issues.....		8,322.77
Dec. 30, 1949	Election Department.....	Building Department.....		1,486.65
Dec. 20, 1949	Public Works Department: Bridges, Repairs, etc.....	Public Works Department: Bridge Service.....		3,800.00
Sept. 19, 1949	Paving Service.....	Lighting Service.....	\$30,000.00	
Nov. 29, 1949	Paving Service.....	Lighting Service.....	2,600.00	
Dec. 20, 1949	Ferry Service.....	Lighting Service.....	8,500.00	
Dec. 30, 1949	Penal Institutions Department: House of Correction.....	Lighting Service.....	25,700.00	66,800.00
Nov. 29, 1949	Public Works Department: Street Signs.....	Sidewalks, Construction and Reconstruction of.....		18,000.00
Nov. 29, 1949	Grade Crossing, Elimination of....	Snow Removal.....	\$25,000.00	
Dec. 30, 1949	Paving Service.....	Snow Removal.....	3,000.00	
Dec. 30, 1949	Ferry Service.....	Snow Removal.....	2,500.00	
Dec. 30, 1949	Finance Commission.....	Snow Removal.....	2,500.00	
Dec. 30, 1949	Street Laying-Out Department.....	Snow Removal.....	4,500.00	
Dec. 30, 1949	Reserve Fund.....	Snow Removal.....	5,499.90	42,999.90
July 27, 1949	Public Works Department: Bridge Service.....	Boston Traffic Commission.....		1,000.00
Nov. 29, 1949	Ferry Service.....	Public Works Department: Sanitary Service.....	\$5,000.00	
Nov. 29, 1949	Bridge Service.....	Sanitary Service.....	7,000.00	
Dec. 30, 1949	Paving Service.....	Sanitary Service.....	425.00	12,425.00
Dec. 6, 1949	Police Department.....	Health Department.....	\$22,000.00	
Dec. 6, 1949	Board of Real Estate Commissioners	Health Department.....	4,500.00	
Dec. 6, 1949	Municipal Employment Bureau.....	Health Department.....	3,000.00	
Dec. 6, 1949	Registry Department.....	Health Department.....	2,500.00	
Dec. 6, 1949	Supply Department.....	Health Department.....	5,000.00	37,000.00

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1949

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Dec. 13, 1949		Public Welfare Department:	Hospital Department.....	\$15,000.00	
	Dec. 30, 1949	Central Office.....	Hospital Department.....	38,000.00	
		Police Department.....			\$53,000.00
	Dec. 30, 1949	Hospital Department:	Installations, Alterations and		
		Emergency Repairs to Water	Repairs.....		10,000.00
	Dec. 30, 1949	Mains, etc.....	Sanatorium Division:		
		Sanatorium Division:	Installations, Alterations and		
			Repairs.....		20,000.00
Dec. 6, 1949		Reserve Fund.....	Emergency Repairs to Water		
			Mains, etc.....		10,000.00
	Dec. 30, 1949	Institutions Department:	Institutions Department:		
		Child Welfare Division.....	Long Island Hospital.....	\$850.00	
	Dec. 30, 1949	Steamers.....	Long Island Hospital.....	3,421.28	
	Dec. 30, 1949	Child Welfare Division.....	Long Island Hospital.....	8,000.00	
					12,271.28
July 27, 1949		Public Welfare Department:	Public Welfare Department:		
		Central Office.....	Temporary Home.....	\$1,225.00	
Nov. 29, 1949		Central Office.....	Temporary Home.....	300.00	
Dec. 13, 1949		Central Office.....	Temporary Home.....	105.00	
Dec. 20, 1949		Central Office.....	Temporary Home.....	1,649.00	
					3,279.00
July 27, 1949		Central Office.....	Wayfarers' Lodge.....		5,050.00
	Dec. 30, 1949	Institutions Department:	Institutions Department:		
		Child Welfare Division.....	Central Office.....	\$60.00	
	Dec. 30, 1949	Steamers.....	Central Office.....	12.00	
					72.00
	Dec. 30, 1949	Public Works Department:	Department of Veterans' Services..	\$14,000.00	
		Lighting Service.....	Department of Veterans' Services..	6,000.00	
	Dec. 30, 1949	Hospital Department.....			20,000.00
Oct. 19, 1949		Park Department:			
		Park and Playground Improve-	Park Department.....	\$20,000.00	
		ments, etc.....			
Nov. 22, 1949		Park and Playground Improve-	Park Department.....	43,200.00	
		ments, etc.....			63,200.00
July 27, 1949		Park and Playground Improve-	North Bennet Street Building,		
		ments, etc.....	Restoration of.....	\$20,000.00	
	Dec. 30, 1949	Contingent Fund.....	North Bennet Street Building,		
			Restoration of.....	1,241.43	
					21,241.43
	Dec. 30, 1949	Construction of Buildings, etc.	Construction of Buildings and		
		(Fire, Hospital, Park and Public	Original Equipment and Fur-		
		Buildings Departments).....	nishings Thereof.....		65,871.84
Sept. 27, 1949		Reserve Fund.....	Relocation of Buildings, East		
			Boston District.....		250,000.00
Nov. 29, 1949		City Debt Requirements—Interest	Contingent Fund.....	\$50,000.00	
Dec. 28, 1949		Police Department.....	Contingent Fund.....	75,000.00	
	Dec. 30, 1949	Building Department.....	Contingent Fund.....	6,000.00	
	Dec. 30, 1949	Fire Department.....	Contingent Fund.....	22,500.00	
	Dec. 30, 1949	Hospital Department—Sanatorium			
		Division.....	Contingent Fund.....	25,000.00	
	Dec. 30, 1949	Law Department.....	Contingent Fund.....	2,500.00	
	Dec. 30, 1949	Licensing Board.....	Contingent Fund.....	2,500.00	
	Dec. 30, 1949	Police Department.....	Contingent Fund.....	10,000.00	
	Dec. 30, 1949	Public Works Department:			
		Bridge Service.....	Contingent Fund.....	1,000.00	
	Dec. 30, 1949	Perry Service.....	Contingent Fund.....	12,000.00	
	Dec. 30, 1949	Sewer Service.....	Contingent Fund.....	16,000.00	
	Dec. 30, 1949	Street Laying-Out Department.....	Contingent Fund.....	2,500.00	

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1949

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
	Dec. 30, 1949	Board of Real Estate Commissioners: Houghton and Dutton Building Roof, Repairs, etc.....	Contingent Fund.....	\$6.00	
	Dec. 30, 1949	Fire Department: Buildings, Alterations and Repairs	Contingent Fund.....	23,428.21	
		Boats, Purchase, Furnishing and Equipping of.....	Contingent Fund.....	123.00	
	Dec. 30, 1949	Park Department: Charlesgate West Bridge, Alterations and Repairs.....	Contingent Fund.....	390.84	
	Dec. 30, 1949	Charlesgate West Bridge, Alterations and Repairs.....	Contingent Fund.....	100.00	
	Dec. 30, 1949	North Bennet Street Building, Restoration of.....	Contingent Fund.....	1,241.43	
	Dec. 30, 1949	South Boston Gymnasium, Equipment.....	Contingent Fund.....	58.25	
	Dec. 30, 1949	Public Buildings Department: City Hall Annex, Emergency Repairs, Steel Framework and Masonry.....	Contingent Fund.....	1,838.78	
	Dec. 30, 1949	Municipal Building, Charlestown, Alterations, Repairs, etc.....	Contingent Fund.....	706.09	
	Dec. 30, 1949	Renovate and Remodel Oak and Tyler Streets Building.....	Contingent Fund.....	1,569.50	
	Dec. 30, 1949	Street Laying-Out Department: Boiler Repairs, Canal Street Property.....	Contingent Fund.....	790.00	
	Dec. 30, 1949	County Buildings: Dorchester Court House Repairs,	Contingent Fund.....	33.19	
	Dec. 30, 1949	Mortuary Building, North Grove Street, Alterations and Repairs..	Contingent Fund.....	605.12	
Nov. 3, 1949		Reserve Fund.....	Contingent Fund.....	8,371.97	
Nov. 3, 1949		Reserve Fund.....	Contingent Fund.....	6,707.86	
					\$270,970.24
			Total — City Budget.....		\$1,079,815.33
		School Committee:	School Committee:		
	Dec. 22, 1949*	Salaries of Instructors.....	Cafeterias—Salaries, Supplies and Incidentals.....		\$20,000.00
	Oct. 31, 1949*	Salaries of Instructors.....	Pensions to Veterans.....		1,500.00
	Oct. 31, 1949*	Salaries of Instructors.....	Pension to Janitress—Matron...		92.00
	Dec. 22, 1949*	Salaries of Instructors.....	Physical Education.....	\$20,000.00	
	Dec. 22, 1949*	Fuel and Light.....	Physical Education.....	3,300.00	
					23,300.00
	Nov. 17, 1949*	Fuel and Light.....	Extended Use of Public Schools		10,000.00
	Dec. 22, 1949*	Department of School Buildings: General Alterations and Repairs	Department of School Buildings: Administration Expenses—Salaries.....		20,000.00
			Total — School Budget....		\$74,892.00
	Dec. 28, 1949	Budget Department.....	Miscellaneous Expenses, Budget Department.....	\$144.84	
	Dec. 28, 1949	Contingent Fund—County.....	Miscellaneous Expenses, Budget Department.....	322.68	
					\$467.52
	Dec. 30, 1949	Court House Custodian.....	Registry of Deeds.....	\$21.66	
	Dec. 30, 1949	Court House Custodian.....	Registry of Deeds.....	663.39	
					685.05

* School Committee Order.

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1949

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Dec. 28, 1949	Dec. 30, 1949	Penal Institutions Department: House of Correction.....	County Buildings.....	\$1,100.00	
	Dec. 30, 1949	Public Buildings Department.....	County Buildings.....	400.00	\$1,500.00
Nov. 29, 1949		Jail Improvements.....	Jail.....		9,579.54
Nov. 29, 1949		Penal Institutions Department— House of Correction.....	Penal Institutions Department— Central Office.....		358.00
Nov. 22, 1949		Reserve Fund.....	Supreme Judicial Court.....		600.00
Nov. 22, 1949		Reserve Fund.....	Superior Court, Civil Session, General Expenses.....	\$9,900.00	
Dec. 28, 1949		Reserve Fund.....	Superior Court, Civil Session, General Expenses.....	16,000.00	25,900.00
Nov. 22, 1949		Reserve Fund.....	Superior Court, Criminal Session.....		8,000.00
Nov. 22, 1949		Reserve Fund.....	Boston Juvenile Court.....	\$2,305.53	
	Dec. 30, 1949	Court House Custodian.....	Boston Juvenile Court.....	756.24	3,061.77
	Dec. 29, 1949	Penal Institutions Department— House of Correction.....	Probate Court.....		545.25
Nov. 22, 1949		Reserve Fund.....	East Boston District Court.....	\$786.75	
Dec. 6, 1949		Municipal Court, City of Boston.....	East Boston District Court.....	1,810.00	
	Dec. 30, 1949	Court House Custodian.....	East Boston District Court.....	109.68	
Nov. 29, 1949		Penal Institutions Department— House of Correction.....	East Boston District Court.....	100.00	2,806.43
Nov. 22, 1949		Reserve Fund.....	Municipal Court, South Boston District.....	\$1,505.00	
Nov. 29, 1949		Penal Institutions Department— House of Correction.....	Municipal Court, South Boston District.....	798.25	2,303.25
July 27, 1949		Contingent Fund—County.....	Municipal Court, Dorchester Dis- trict.....	\$500.00	
Nov. 22, 1949		Reserve Fund.....	Municipal Court, Dorchester Dis- trict.....	2,522.50	
Dec. 28, 1949		Contingent Fund—County.....	Municipal Court, Dorchester Dis- trict.....	113.01	3,135.51
Nov. 22, 1949		Reserve Fund.....	Municipal Court, Roxbury District	\$2,783.33	
Dec. 28, 1949		Contingent Fund—County.....	Municipal Court, Roxbury District	\$60.00	3,643.33
Nov. 29, 1949		Penal Institutions Department— House of Correction.....	Municipal Court, West Roxbury District.....	\$400.00	
Dec. 20, 1949		Contingent Fund—County.....	Municipal Court, West Roxbury District.....	675.00	1,075.00
Oct. 14, 1949		Contingent Fund—County.....	Municipal Court, Brighton District	\$368.32	
Nov. 22, 1949		Reserve Fund.....	Municipal Court, Brighton District	1,350.00	
Nov. 29, 1949		Penal Institutions Department— House of Correction.....	Municipal Court, Brighton District	290.20	2,008.52
Nov. 22, 1949		Reserve Fund.....	District Court of Chelsea.....		1,200.00
Nov. 29, 1949		Penal Institutions Department— House of Correction.....	Medical Examiner Service, South- ern Division.....		600.00
	Dec. 30, 1949	Penal Institutions Department— House of Correction.....	Insanity Cases.....		4,382.85
Dec. 13, 1949		Jail Improvements.....	Miscellaneous Expenses, Sheriff.....		1,000.00
			Total — County Budget.....		\$72,852.02
	Mar. 14, 1949*	Water Service Surplus Receipts.....	City Loans, Redemption of.....	\$825,639.15	
	Dec. 31, 1949	Premium on Permanent Loans.....	City Loans, Redemption of.....	616.21	\$826,255.36
	Dec. 31, 1949	Accrued Interest on Permanent Loans.....	City Debt Requirements— Interest.....		23,315.30
			Total — Debt Requirements.....		\$849,570.66

* Chapter 324, Acts of 1914, Section 1.

SCHEDULE B-6
CITY OF BOSTON AND COUNTY OF SUFFOLK
GENERAL REVENUE FUNDS
TRANSFERS OF APPROPRIATIONS
FISCAL YEAR ENDED DECEMBER 31, 1949

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B, as Amended by Chapter 604, Acts of 1941				
Nov. 29, 1949		Reserve Fund.....	Metropolitan Transit Authority Deficiency Assessment.....		\$5,844.39
			Total — State Tax and Assessments.....		\$5,844.39
Dec. 31, 1949		School Committee Receipts.....	Damages by Dogs, etc.....		\$17,474.10
		Exhibit C-2:	Exhibit B-3:		
		Unliquidated Reserve — City — 1945.....	Unliquidated Reserve — City — 1945.....		11,831.83
		Unliquidated Reserve — County — 1945.....	Unliquidated Reserve — County — 1945.....		276.57
		Traffic Tunnel Plans, Chapter 567, Acts of 1946.....	Traffic Tunnel Plans, Chapter 567, Acts of 1946.....		18,353.59
		Parking Facilities Fund.....	Parking Facilities Fund.....		204,311.20
		Parking Meter Fees.....	Parking Meter Fees.....		200,000.00
		Public Welfare Department, Refund Account.....	Public Welfare Department, Refund Account.....		116,791.43
			Total — Miscellaneous.....		\$569,038.72

SCHEDULE B-7
City of Boston and County of Suffolk

GENERAL REVENUE FUNDS

Contingent Fund Expenditures
Fiscal Year Ended December 31, 1949

Payment of Claims		\$434,595.63
Resulting from Executions of Court	\$387,680.68	
Based on City Council Orders	46,914.95	
Expert Testimony in tax appeal cases before Board of Appeal		65,901.20
Administrative expenditures authorized under City Council Orders		52,910.04
Federal Bond Allotment Plan	\$38,131.10	
Care and Registration of Veterans' Graves	12,385.47	
Board of Zoning Adjustment	1,736.07	
Temporary War Memorial	325.20	
Abatement of Health Nuisances	49.20	
Preservation and Care of Old Records	283.00	
Middlesex County Training School		47,624.50
Reimbursements to Employees for Damage Awards		32,150.36
Resulting from Executions of Court	\$21,506.69	
Based on City Council Orders	10,643.67	
Legal Expenses of Experts retained by Law Department		24,223.32
Examination of Tax Titles		7,485.25
Examinations by and Testimony of Physicians		15,204.96
Land Court Recording Fees		20,869.26
Photographic Services		7,845.25
Witness Fees		6,984.48
Printing of Briefs		4,469.25
Advertising Elections, Hearings, etc.		937.28
Constable Services		1,961.64
Travel Expenses in connection with hearings outside city		931.16
Recording Deeds		1,071.70
Workmen's Compensation Agent		900.00
Pension Payments		2,919.56
Index Bureau		450.00
Telephone Charges		462.65
Miscellaneous		364.22
Total Expenditures		<u><u>\$730,261.71</u></u>

SECTION C
SPECIAL REVENUE FUNDS

EXHIBIT C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Balance Sheet
December 31, 1949

ASSETS

Cash in Treasury		\$5,258,974.83
Accounts Receivable:		
Tax Titles — Taxes and Assessments	\$1,686,929.29	
Tax Titles — on Water Rates	87,567.31	
Tax Possessions	1,799,592.06	
		<u>3,574,088.66</u>
Departmental Commitments:		
Printing Department	\$81,284.74	
City Record	8,526.25	
House of Correction, Industries	16,847.14	
Sumner Traffic Tunnel, Tolls20	
		<u>106,658.33</u>
Water Rates and Services	\$1,075,031.98	
Water Added to Taxes — 1949 and Prior	247,766.01	
		<u>1,322,797.99</u>
Total		<u><u>\$10,262,519.81</u></u>

EXHIBIT C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

BALANCE SHEET
DECEMBER 31, 1949

LIABILITIES AND RESERVES

Appropriation Balances:		
Rapid Transit Interest and Sinking Funds	\$69,388.15	
Federal Hospital Grants	27,326.24	
Water Service	64,081.62	
House of Correction, Industries	13,649.61	
Federal Welfare Grants	124,678.12	
Traffic Tunnel, Debt Requirements, Interest	3,168.75	
Parking Facilities Fund	1,285.00	
Parking Meter Fees	47,271.63	
		<u>\$350,849.12</u>
Warrants Payable:		
General Revenue		2,563,408.68
Debt Due and Unpaid		54,000.00
Summer Traffic Tunnel Excess Receipts		136,754.06
Reserved Accounts:		
Withholding Tax Deductions	\$625,352.50	
Payroll Deductions — Federal Savings Bonds	129,662.34	
Unliquidated Reserve — 1949 and prior	191,594.13	
Duplicates and Overpayments	156,566.80	
Sales of City Property:		
General	\$110,349.38	
Schools	118,248.42	
Water	17,200.00	
		<u>245,797.80</u>
Payroll Tailings	58,024.98	
Street Openings Account	34,060.70	
Water Division Deposit Account	35,538.00	
Park Department, Suspense Account	4,553.71	
Interest Tailings	3,403.75	
Tellers' Adjustment Account	1,450.45	
Unclaimed Money	2,773.59	
Collecting Department, Suspense Account	1,088.17	
Special Guarantee Deposit Account	1,600.00	
Blue Cross Deductions	30,549.95	
	<u>\$1,522,016.87</u>	
Less Credit Union Advance Payment	601.00	
		<u>1,521,415.87</u>
Revenues Available When Collected:		
Accounts Receivable	\$3,574,088.66	
Water	1,322,797.99	
Departmental Commitments	106,658.33	
		<u>5,003,544.98</u>
Surplus — Available for Appropriation:		
Water Service		632,547.10
Total		<u><u>\$10,262,519.81</u></u>

EXHIBIT C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Credits, Expenditures and Balances
Fiscal Year Ended December 31, 1949

DEPARTMENT OR ACTIVITY	Balances From 1948	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1949	To	From
INCOME DEPARTMENTS				
City Record, Publication of		\$25,410.01	\$19,153.94	
Printing Department		807,937.64	44,345.36	
Summer Traffic Tunnel	\$72,895.22	1,853,049.84		
Maintenance and Operation	\$482,982.71			
Interest	837,611.25			
Excess Receipts to Board of Sinking Fund Commissioners	468,597.04			
Water Service	919,450.20	4,897,091.96		\$825,639.15
Collecting Department	\$192,447.45			
Public Works Department	2,338,164.98			
Serial Loans	36,000.00			
Interest	6,675.00			
Metropolitan District Assessments	1,719,906.76			
Refunded Water Rates	1,080.10			
Sales of Water Property	17,200.00			
Penal Institutions Department:				
Industries — General	3,642.13	70,605.32		
Totals — Income Departments	\$1,013,187.55	\$7,654,094.77	\$63,499.30	\$825,639.15
DEBT REQUIREMENTS				
Rapid Transit Interest and Sinking Fund	\$264,461.71	\$3,438,967.11		
Traffic Tunnel Retirement Loan — Interest	1,278.75	280,787.50		
Traffic Tunnel Bonds, Act of 1929, Redemption of		50,000.00		
Totals — Debt Requirements	\$265,740.46	\$3,769,754.61		
FEDERAL GRANTS				
Public Welfare Department:				
Aid to Dependent Children		\$1,366,667.50		
Aid to Dependent Children, Administration Expenses	\$48,155.56	124,275.89		
Old Age Assistance	1,195.12	5,943,116.73		
Old Age Assistance, Administration Expenses	130,898.56	536,766.02		
Health Department:				
Tuberculosis Control No. 2	24,590.00			
Tuberculosis Control No. 4	2,892.23			
Hospital Department:				
Cadet Nursing Program	8,463.37			
Surgical Building, Plans	31,000.00	55,000.00		
Nurses' Home, Plans	8,636.23			
Tuberculosis Control	1,961.16			
Veterans' Training	10,366.49	28,068.81		
Totals — Federal Grants	\$268,158.72	\$8,053,894.95		

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1949

Total Amount Available	Expenditures (Schedule C-2)			Balances	
	Cash	Warrants Payable	Total	Unexpended	Unencumbered
\$44,563.95	\$43,139.84	\$1,424.11	\$44,563.95		
852,283.00	839,681.79	12,601.21	852,283.00		
1,925,915.06	1,760,104.77	28,786.23	1,789,191.00		\$136,754.06
4,990,903.01	4,209,891.51	84,352.78	4,294,274.29	\$64,081.62	632,547.10
17,200.00				17,200.00	
74,247.45	60,597.84		60,597.84	13,649.61	
\$7,905,142.47	\$6,913,715.75	\$127,194.33	\$7,040,910.08	\$94,931.23	\$769,301.16
\$3,703,428.82	\$3,634,040.67		\$3,634,040.67	\$69,388.15	
282,066.25	278,897.50		278,897.50	3,168.75	
50,000.00	50,000.00		50,000.00		
\$4,035,495.07	\$3,962,938.17		\$3,962,938.17	\$72,556.90	
\$1,366,667.50	\$1,366,667.50		\$1,366,667.50		
172,431.45	109,354.54		109,354.54	\$63,076.91	
5,944,311.85	5,944,311.85		5,944,311.85		
667,664.58	606,063.37		606,063.37	61,601.21	
24,590.00	24,590.00		24,590.00		
2,892.23	2,892.23		2,892.23		
8,463.37	2,367.68	\$93.98	2,461.66	6,001.71	
86,000.00	86,000.00		86,000.00		
8,636.23				8,636.23	
1,961.16	1,961.16		1,961.16		
38,435.30	25,420.40	326.60	25,747.00	12,688.30	
\$8,322,053.67	\$8,169,628.73	\$420.58	\$8,170,049.31	\$152,004.36	

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1949

DEPARTMENT OR ACTIVITY	Balances From 1948	Credits	Transfers (Schedule C-5)	
		Revenue Received During 1949	To	From
MISCELLANEOUS				
Betterments		\$75,826.55✓		\$20.75
Blue Cross Deductions	\$27,626.75	375,160.40		
Collecting Department, Suspense Account	693.73	402.66		
Credit Union Deductions	7,515.40	401,252.60		
Debt Drawn for and Unpaid	66,000.00		\$48,000.00	
Duplicates and Overpayments	110,263.57	366,979.49		
Interest Tailings	3,463.75	592.50		
Park Department, Suspense Account	4,553.71			
Parking Facilities Fund	98,786.28	106,809.92		204,311.20
Parking Meter Fees		486,943.03		200,000.00
Pay Roll Deductions for Purchase of Bonds	104,725.84	683,098.30		
Pay Roll Tailings	48,442.39	10,575.08		
Public Welfare Department, Refund Account		116,891.43		116,791.43
Refunded Tax Titles — Sinking Funds			20.75	
Sales of City Property — General	56,848.38	53,501.00		
Sales of City Property — Schools	103,198.42	15,050.00		
Special Guarantee Deposit Account	1,600.00			
Street Openings Account	32,145.70	5,700.00		
Tellers' Adjustment Account	1,718.01	1,221.17		
Traffic Tunnel Plans, Chapter 567, Acts of 1946	10,168.89	34,573.61		18,353.59
Unclaimed Money	2,056.63	716.96		
Unliquidated Reserve — City — 1945	12,385.19			11,831.83
Unliquidated Reserve — City — 1946	13,849.65			
Unliquidated Reserve — City — 1947	46,176.83			3,629.76
Unliquidated Reserve — City — 1948	199,031.70			335.33
Unliquidated Reserve — City — 1949		101,051.74		
Unliquidated Reserve — County — 1945	276.57			276.57
Unliquidated Reserve — County — 1946	239.50			
Unliquidated Reserve — County — 1947	376.34		3,629.76	
Unliquidated Reserve — County — 1948	3,720.88		335.33	
Unliquidated Reserve — County — 1949		2,187.30		
Warrants Payable	2,550,233.08	2,611,408.68		48,060.00
Water Division, Deposit Account	32,366.00	86,865.00		
Withholding Tax Deductions	541,780.61	5,238,742.24		
Totals — Miscellaneous	\$4,080,243.80	\$10,775,552.66	\$51,985.84	\$603,550.46

EXHIBIT C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF CREDITS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1949

Total Amount Available	Expenditures (Schedule C-2)			Balances	
	Cash	Warrants Payable	Total	Unexpended	Unencumbered
\$75,805.80	\$75,805.80		\$75,805.80		
402,787.15	372,237.20		372,237.20	\$30,549.95	
1,096.39	8.22		8.22	1,088.17	
108,768.00	374,629.00	\$31,740.00	409,369.00	601.00*	
114,000.00	60,000.00		60,000.00	54,000.00	
477,243.06	320,676.26		320,676.26	156,566.80	
4,056.25	652.50		652.50	3,403.75	
4,553.71				4,553.71	
1,285.00				1,285.00	
286,943.03	239,671.40		239,671.40	47,271.63	
787,821.14	658,161.80		658,161.80	129,662.34	
59,017.47	992.49		992.49	58,024.98	
100.00	100.00		100.00		
20.75	20.75		20.75		
110,349.38				110,349.38	
118,248.42				118,248.42	
1,600.00				1,600.00	
37,845.70	3,785.00		3,785.00	34,060.70	
2,942.18	1,491.73		1,491.73	1,450.45	
26,388.91	26,388.91		26,388.91		
2,773.59				2,773.59	
553.36	553.36		553.36		
13,849.65	2,014.62		2,014.62	11,835.03	
42,547.07	12,982.99	294.50	13,277.49	29,269.58	
198,696.37	150,931.31	967.96	151,902.27	46,794.10	
101,051.74				101,051.74	
239.50	34.00		31.00	205.50	
4,006.10	3,712.67	45.00	3,757.67	248.43	
4,056.21	3,938.76	115.00	4,053.76	2.45	
2,187.30				2,187.30	
5,113,611.76	2,550,233.08		2,550,233.08	2,563,408.68	
119,231.00	83,693.00		83,693.00	35,538.00	
5,780,522.85	5,155,170.35		5,155,170.35	625,352.50	
\$14,304,231.84	\$10,097,888.20	\$36,162.46	\$10,134,050.66	\$4,170,181.18	

* Debit balance — to be provided for.

SCHEDULE C-1
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1949

Balance, January 1, 1949 \$5,627,330.53

Receipts:

Revenues Reserved for Special Objects:

Betterments	\$75,826.55
Duplicates and Overpayments	366,979.49
Payroll Tailings	10,575.08
Interest Tailings	592.50
Payroll Deductions for Purchase of War Bonds	683,098.30
Withholding Tax Deductions	5,238,742.24
Blue Cross Deductions	375,160.40
Parking Meter Fees	486,943.03 ✓
Unliquidated Reserve 1949 — City	101,051.74
Unliquidated Reserve 1949 — County	2,187.30
Traffic Tunnel Plans — Chapter 567, Acts of 1946,	34,573.61
Parking Facilities Fund	106,809.92
Street Openings Account	5,700.00
Credit Unions	401,252.60
Unclaimed Money — County	716.96
Sales of City Property — General	53,501.00
Sales of City Property — Schools	15,050.00
Traffic Tunnel Bonds, Acts of 1929, Redemption of	50,000.00
Tellers' Adjustment Account	1,224.17
Collecting Department, Suspense Account	402.66
Water Service — Deposit Account	86,865.00

\$8,097,252.55

Federal Grants	8,053,894.95
Rapid Transit Rentals	2,385,590.81 ✓
Traffic Tunnel Retirement Loan — Interest	280,787.50
Metropolitan Transit District Debt Requirements	1,053,376.30

Revenue Departments:

Water Rates, etc.	\$4,897,091.96
Printing Department	807,937.64
Summer Tunnel, Tolls, etc.	1,853,049.84
House of Correction, Industries	70,605.32
City Record, Publication of	25,410.01

7,654,094.77

27,524,996.88

Adjustments:

Warrants Payable	\$2,563,408.68
Debt Drawn for but Unpaid	48,000.00

Transfers:

From General Revenue, Maintenance, to City Record, Publication of	19,153.94
From General Revenue, Maintenance, to Printing Department	41,345.36

2,674,907.98

Total Balance, Receipts, Adjustments and Transfers \$35,827,235.39

Payments:

From Revenues Reserved for Special Objects:

Betterments	\$75,805.80
Debt Drawn for but Unpaid	60,000.00
Duplicates and Overpayments	320,676.26
Payroll Tailings	992.49
Interest Tailings	652.50
Tellers' Adjustment Account	1,491.73
Street Openings Account	3,785.00
Collecting Department, Suspense Account	8.22

SCHEDULE C-1
CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

CASH RECEIPTS AND EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1949

Water Service — Deposit Account	\$83,693.00	
Payroll Deductions for Purchase of War Bonds	658,161.80	
Withholding Tax Deductions	5,155,170.35	
Blue Cross Deductions	372,237.20	
Traffic Tunnel Plans, Chapter 567, Acts of 1946	26,388.91	
Credit Unions	409,369.00	
Parking Meter Fees	239,671.40	
Unliquidated Reserve 1948 — City	151,902.27	
Unliquidated Reserve 1948 — County	4,053.76	
Unliquidated Reserve 1947 — City	13,277.49	
Unliquidated Reserve 1947 — County	3,757.67	
Unliquidated Reserve 1946 — City	2,014.62	
Unliquidated Reserve 1946 — County	34.00	
Unliquidated Reserve 1945 — City	553.36	
		<u>\$7,583,696.83</u>

Revenue Departments:

	Maintenance	Debt and Interest
City Record	\$44,563.95	
Printing Department	852,283.00	
Summer Tunnel	482,982.71	\$837,611.25
Water Service	2,531,692.53	42,675.00
House of Correction, Industries	60,597.84	
	<u>\$3,972,120.03</u>	<u>\$880,286.25</u>
Metropolitan Water Assessment	776,725.28	943,181.48
	<u>\$4,748,845.31</u>	<u>\$1,823,467.73</u>

	6,572,313.04
Rapid Transit, Interest and Sinking Funds	3,634,040.67
Federal Grants	8,170,049.31
Traffic Tunnel Debt Requirements paid to Sinking Funds Commission	747,494.54
Warrants Payable	2,550,233.08
Traffic Tunnel Bonds, Acts of 1929, Redemption of	50,000.00
Refunded Tax Titles, Sinking Funds	20.75
	<u>\$29,307,848.22</u>
Total Payments	

Transfers:

From Water Surplus to Debt and Interest (General Revenue)	\$825,639.15
From Unliquidated Reserve 1948 and Prior to General Revenue, Maintenance	12,108.40
From Parking Meter Fees to General Revenue, Maintenance	200,000.00
From Traffic Tunnel Plans, Acts 1946, to General Revenue, Maintenance	18,353.59
From Parking Facilities Fund to General Revenue, Maintenance	204,311.20
	<u>1,260,412.34</u>
Total Payments and Transfers	<u>\$30,568,260.56</u>
Balance, December 31, 1949 (Exhibit C-1)	<u>\$5,258,974.83</u>

SCHEDULE C-2
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Summary of Expenditures
Fiscal Year Ended December 31, 1949

DEPARTMENT OR ACTIVITY	Total Expenditures	Personal Service
DEPARTMENTAL MAINTENANCE		
City Record, Publication of	\$44,563.95	\$6,352.75
Collecting Department, Water Division	192,447.45	162,231.51
Printing Department	694,857.72	448,168.04
Departmental Stationery and Postage	157,425.28	
Sumner Traffic Tunnel	482,982.71	311,058.17
Water Service	2,338,164.98	1,262,992.31
Total Departmental Maintenance (Exhibit C-2)	<u>\$3,910,442.09</u>	<u>\$2,190,802.78</u>
FEDERAL GRANTS		
Aid Disbursements:		
Dependent Children	\$1,366,667.50	
Old Age Assistance	5,944,311.85	
Administration Expenses:		
Dependent Children	109,354.54	\$109,354.54
Old Age Assistance	606,063.37	583,185.27
Public Health:		
Cadet Nursing Program	2,461.66	
Surgical Building, Plans	\$6,000.00	
Tuberculosis Control	29,443.39	
Veterans' Training	25,747.00	9,460.41
Total Federal Grants (Exhibit C-2)	<u>\$8,170,049.31</u>	<u>\$702,000.22</u>
DEBT REQUIREMENTS		
Redemption of Funded Debt:		
Rapid Transit, Serial Loan	\$6,000.00	
Water Service, Serial Loans	36,000.00	
Traffic Tunnel Loan, Act of 1929	50,000.00	
Payments to Sinking Funds Commission:		
Rapid Transit	1,695,835.46 ✓	
Sumner Traffic Tunnel, Excess Receipts	468,597.04	
Interest:		
Rapid Transit	1,932,205.21	
Sumner Traffic Tunnel	837,611.25	
Traffic Tunnel Retirement Loan	278,897.50	
Water Service	6,675.00	
Total Debt Requirements (Exhibit C-2)	<u>\$5,311,821.46</u>	
METROPOLITAN WATER ASSESSMENT		
Serial Loans	\$650,771.80	
Interest	292,409.68	
Maintenance	776,725.28	
Total Metropolitan Water Assessment (Exhibit C-2)	<u>\$1,719,906.76</u>	
REFUNDS		
Water Rates	\$1,080.10	
Total Refunds (Exhibit C-2)	<u>\$1,080.10</u>	

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1949

Contractual Services	Equipment	Supplies	Materials	Special Items
\$38,017.68	\$30.00	\$163.52		
8,687.88	192.00	17,846.08		\$3,489.98
72,142.03	2,602.23	6,721.16	\$156,083.86	9,140.40
			157,425.28	
123,016.86	25,387.40	6,885.50	13,058.86	3,575.92
532,670.00	234,706.68	33,937.83	211,315.61	62,542.55
<u>\$774,534.45</u>	<u>\$262,918.31</u>	<u>\$65,554.09</u>	<u>\$537,883.61</u>	<u>\$78,748.85</u>
				\$1,366,667.50
				5,944,311.85
\$10,000.00	\$466.50	\$12,411.60		
682.89	1,778.77			
86,000.00				
165.96	26,268.88	3,008.55		
12,369.06	3,688.52	77.96	\$151.05	
<u>\$109,217.91</u>	<u>\$32,202.67</u>	<u>\$15,498.11</u>	<u>\$151.05</u>	<u>\$7,310,979.35</u>

SCHEDULE C-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
SPECIAL REVENUE FUNDS
SUMMARY OF EXPENDITURES
FISCAL YEAR ENDED DECEMBER 31, 1949

DEPARTMENT OR ACTIVITY		Total Expenditures	Personal Service
PENAL INDUSTRIES			
General		\$60,597.84	
Total Industries (Exhibit C-2)		<u>\$60,597.84</u>	
MISCELLANEOUS			
Betterments		\$75,805.80	
Collecting Department, Suspense Account		8.22	
Debt Drawn for and Unpaid		60,000.00	
Duplicates and Overpayments		320,676.26	
Interest Tailings		652.50	
Parking Meter Fees		239,671.40	
Payroll Deductions:			
Blue Cross		372,237.20	
Credit Union Deductions		409,369.00	
Purchase of Federal Savings Bonds		658,161.80	
Withholding Tax		5,155,170.35	
Payroll Tailings		992.49	
Public Welfare Department, Refund Account		100.00	
Refunded Tax Titles, Sinking Funds		20.75	
Street Openings Account		3,785.00	
Tellers' Adjustment Account		1,491.73	
Traffic Tunnel Plans, Chapter 567, Acts of 1946		26,388.91	
Unliquidated Reserve, 1945		553.36	
Unliquidated Reserve, 1946		2,048.62	
Unliquidated Reserve, 1947		17,035.16	
Unliquidated Reserve, 1948		155,956.03	
Warrants Payable (1948)		2,550,233.08	
Water Service, Deposit Account		83,693.00	
Total Miscellaneous (Exhibit C-2)		<u>\$10,134,050.66</u>	

SCHEDULE C-2

CITY OF BOSTON AND COUNTY OF SUFFOLK

SPECIAL REVENUE FUNDS

SUMMARY OF EXPENDITURES

FISCAL YEAR ENDED DECEMBER 31, 1949

Contractual
Services

Equipment

Supplies

Materials

Special
Items

SCHEDULE C-3
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Analysis of Tax Title Account
Fiscal Year Ended December 31, 1949

Balance, December 31, 1948				\$1,797,566.11
Additions:				
Transfers from:				
Tax Accounts (Schedule B-4)	\$593,506.04			
Sidewalk Assessments	187.64			
Building Department	17,959.65			
			\$611,653.33	
Commitments (Costs and Interest)			33,778.46	
Abatements after Payments			11,512.70	
Reinstatements from Tax Possessions			4,283.74	
Reinstated Abatements			195.04	
				661,423.27
				\$2,458,989.38
Decreases:				
Receipts (Schedule C-1)			\$350,931.84	
Abatements charged to Overlay Accounts (Schedule B-5)			149,689.90	
Transfers to Tax Possessions (Schedule C-4)			205,338.25	
Canceled Costs and Interest			24,997.42	
Reinstatements to:				
Tax Accounts (Schedule B-4)	\$15,104.59			
Moth Assessments	55.77			
Sidewalk Assessments	168.00			
Building Department	375.00			
Street Watering Tax64			
			15,704.00	
Adjustments			25,398.68	
				772,060.09
Balance, December 31, 1949				<u>\$1,686,929.29</u>

SCHEDULE C-4
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Analysis of Tax Possessions Account
Fiscal Year Ended December 31, 1949

Balance, December 31, 1948				\$1,751,236.31
Additions:				
Transfers from:				
Tax Titles, General Revenue (Schedule C-3)	\$205,338.25			
Tax Titles, Sinking Funds	12,149.73			
Tax Titles, Water	11,512.01			
			\$228,999.99	
Commitments (Land Court Fees, etc.)			9,066.50	
Profit on Sales			26,596.48	
				264,662.97
				\$2,015,899.28
Decreases:				
Receipts (Schedule C-1)			\$140,050.00	
Reinstatements to:				
Tax Titles, General Revenue (Schedule C-3)	\$4,283.74			
Tax Titles, Sinking Funds	101.17			
Tax Titles, Water	239.16			
			4,624.07	
Canceled Land Court Fees, etc.			138.48	
Loss on Sales			71,494.67	
				216,307.22
Balance, December 31, 1949				<u>\$1,799,592.06</u>

SCHEDULE C-5
City of Boston and County of Suffolk
SPECIAL REVENUE FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1949

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B as Amended by Chapter 604, Acts of 1941.				
	Dec. 30, 1949	Hospital Department.....	City Record, Publication of.....		\$19,153.94
	Dec. 30, 1949	Hospital Department.....	Printing Department.....		44,345.36
			Total — Income Departments..		<u>\$63,499.30</u>
	Dec. 31, 1949	Warrants Payable — 1949.....	Debt Drawn for and Unpaid.....		\$48,000.00
	Feb. 8, 1949	Unliquidated Reserve — City — 1947.....	Unliquidated Reserve — County — 1947.....	\$3,506.79	
	Feb. 23, 1949	Unliquidated Reserve — City — 1947.....	Unliquidated Reserve — County — 1947.....	122.97	
	April 20, 1949	Unliquidated Reserve — City — 1948.....	Unliquidated Reserve — County — 1948.....	\$27.37	3,629.76
	Dec. 27, 1949	Unliquidated Reserve — City — 1948.....	Unliquidated Reserve — County — 1948.....	307.96	
	June 30, 1949	Betterments.....	Refunded Tax Titles — Sinking Funds..		335.33
			Total — Miscellaneous.....		20.75
					<u>\$51,985.84</u>

SECTION D
CAPITAL IMPROVEMENT FUNDS

EXHIBIT D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Balance Sheet
December 31, 1949

ASSETS	
Cash in Treasury	\$4,657,517.41
Loans Authorized and Unissued:	
Bridges, Construction of	\$2,340,000.00
Sewerage Works	550,000.00
Incinerator Building, Construction and Equipping	200,000.00
Departmental Buildings, Construction of	3,850,000.00
Huntington Avenue Underpass	50,000.00
New City Hall Plans, etc.	10,000.00
Off-Street Parking Facilities	3,000,000.00
Permanent Housing for Veterans of World War II	5,500,000.00
Public Ways, Construction of	1,500,000.00
Low Income Housing, South End	3,000,000.00
Institutions Department, Long Island Viaduct	2,000,000.00
	<u>22,000,000.00</u>
Total	<u>\$26,657,517.41</u>
LIABILITIES AND RESERVES	
Appropriation Balances	\$4,657,517.41
Construction Authorized	22,000,000.00
Total	<u>\$26,657,517.41</u>

SCHEDULE D-1
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS

Cash Receipts and Expenditures—Fiscal Year Ended December 31, 1949

Balance, January 1, 1949 \$4,825,294.92

RECEIPTS

Bonds Issued:

Permanent Housing for Veterans of World War II	\$5,000,000.00	
Rapid Transit Facilities, East Boston District	2,500,000.00	
Public Ways, Construction of	2,500,000.00	
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations	300,000.00	
Construction of Buildings, Acquisition of Land, etc.	2,700,000.00	
Sewerage Loan	1,300,000.00	
East Boston Stadium	300,000.00	
	<u>\$14,600,000.00</u>	

\$14,600,000.00

Miscellaneous:

Public Ways, Construction of	\$55,885.44	
Rapid Transit Facilities, East Boston District	746.98	
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations	<u>1,052.90</u>	
		57,685.32

Transfers:

From General Revenue, Maintenance to Public Ways, Construction of	462.84	
		<u>14,658,148.16</u>
Total Balance, Receipts and Transfers		\$19,483,443.08

PAYMENTS

Capital Outlays:

Boston Traffic Commission:		
Automatic Traffic Control Signals in Various Sections of the City	\$86,545.67	
Construction of Buildings and Original Equipment and Furnishings Thereof	430,138.07	

Fire Department:

Construction and Reconstruction of Buildings and Original Equipment and Furnishings Thereof	222,712.45
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Hospital Department:

Construction of Buildings, Acquisition of Land, etc.	11,066.27
Construction of Buildings and Original Equipment and Furnishings Thereof	31,252.73

Sanatorium Division:

Construction of Buildings and Original Equipment and Furnishings Thereof	36,804.87
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Long Island Hospital:

Construction of Buildings and Original Equipment and Furnishings Thereof	23,959.03
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Library Department:

Construction of Buildings and Original Equipment and Furnishings Thereof	15,120.50
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Park Department:

Construction of Buildings and Original Equipment and Furnishings Thereof	21,866.21
East Boston Stadium, Act of 1949	300,000.00

Public Welfare Department:

Construction of Buildings and Original Equipment and Furnishings Thereof	422,683.12 ✓
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Public Works Department:

Bridges, Construction of	41,845.53
Public Ways, Construction of	2,556,348.28
Sewerage Works	1,001,222.98

Transit Department:

Arlington Station	831.20
Boylston Street Subway	3,239.58
Boylston Street Subway, Chapter 394, Acts of 1930	20,803.91
Cambridge Connection	3,769.19
East Boston Tunnel Alterations	7,117.20
East Boston Tunnel Extension	3,932.41
Huntington Avenue Subway, Acts of 1937 and 1938	46,748.79
Rapid Transit Facilities, East Boston District	2,836,499.12
Traffic Tunnel	1,570.71
Tremont Street Subway Alterations, Acts of 1924	1,472.26
Subway, Tunnel and Rapid Transit Alterations, Chapter 520, Acts of 1948	<u>621,297.31</u>

Miscellaneous:

City of Boston, Parking Facilities	735,579.67
Departmental Equipment	784,693.83
Permanent Housing for Veterans of World War II	4,550,000.00
Voting Machines	<u>6,804.78</u>

14,825,925.67

Balance, December 31, 1949 (Exhibit D-1)

\$4,657,517.41

EXHIBIT D-2
City of Boston and County of Suffolk

CAPITAL IMPROVEMENT FUNDS
Summary of Appropriations, Expenditures and Balances
Fiscal Year Ended December 31, 1949

DEPARTMENT AND IMPROVEMENT	Balances from 1948	Credits		Transfers (Schedule D-2)	
		Revenue Received During 1949	Loans Issued in 1949	To	From
BOSTON TRAFFIC COMMISSION					
Automatic Traffic Control Signals in Various Sections of the City	\$162,394.13				
Construction of Buildings and Original Equipment and Furnishings					
Thereof	20,000.00		\$480,000.00		
FIRE DEPARTMENT					
Construction and Reconstruction of Buildings and Original Equip- ment and Furnishings Thereof	264,149.09		600,000.00		
HOSPITAL DEPARTMENT					
Construction of Buildings, Acquisition of Land, etc.	16,501.10				
Construction of Buildings and Original Equipment and Furnishings					
Thereof	20,000.00		300,000.00		
SANATORIUM DIVISION					
Construction of Buildings and Original Equipment and Furnishings					
Thereof			45,000.00		
LONG ISLAND HOSPITAL					
Construction of Buildings and Original Equipment and Furnishings					
Thereof			260,000.00		
Long Island Viaduct, Construction of					
LIBRARY DEPARTMENT					
Construction of Buildings and Original Equipment and Furnishings					
Thereof	60,000.00		140,000.00		
PARK DEPARTMENT					
Construction of Buildings and Original Equipment and Furnishings					
Thereof	367,532.35		25,000.00		
East Boston Stadium, Act of 1949			300,000.00		
PUBLIC BUILDINGS DEPARTMENT					
New City Hall, Plans, etc.					
PUBLIC WELFARE DEPARTMENT					
Construction of Buildings and Original Equipment and Furnishings					
Thereof	100,000.00		850,000.00		
PUBLIC WORKS DEPARTMENT					
Bridges, Construction of	45,762.36				
Public Ways, Construction of		\$55,885.14	2,500,000.00	\$462.84	
Sewerage Works	255,817.46		1,300,000.00		
Incinerator, Building, Construction and Equipping					
Construction of Buildings and Original Equipment and Furnishings					
Thereof					
TRANSIT DEPARTMENT					
Arlington Station	831.20				
Boylston Street Subway	3,213.29				\$3 71
Boylston Street Subway, Chapter 394, Acts of 1930	20,803.91				
Cambridge Connection	3,769.19				
East Boston Tunnel Alterations	7,117.20				
East Boston Tunnel Extension	3,951.49				19.08
Huntington Avenue Subway, Acts of 1937 and 1938	46,748.79				
Huntington Avenue Underpass, Chapter 395, Acts of 1938					
Rapid Transit Facilities, East Boston District	335,752.14	716.98	2,500,000.00		
Traffic Tunnel	32,989.10				
Tremont Street Subway, Alterations, Acts of 1924	1,472.26				
Subway Tunnel and Rapid Transit Alterations, Chapter 520, Acts of 1948	320,221.62	1,052.90	300,000.00	22.79	
MISCELLANEOUS					
City of Boston, Parking Facilities	1,722,879.17				
Departmental Equipment	823,042.28				
Permanent Housing for Veterans of World War II	82,605.51		5,000,000.00		
Temporary Housing for Veterans of World War II	96,299.28				
Voting Machines	11,112.00				
Low Income Housing, South End					
Totals	\$4,825,294.92	\$57,685.32	\$14,600,000.00	\$485.63	\$22.79

EXHIBIT D-2
CITY OF BOSTON AND COUNTY OF SUFFOLK
CAPITAL IMPROVEMENT FUNDS

SUMMARY OF APPROPRIATIONS, EXPENDITURES AND BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1949

Total Amounts Available	Expenditures			Balances to 1950			
	Cash	Warrants Payable	Total	Unexpended	Loans Author- ized but not Issued	Unliquidated	Unencumbered
\$162,394.13	\$86,545.67		\$86,545.67	\$75,848.46		\$37,924.71	\$37,923.75
500,000.00	<u>430,138.07</u> \$ 668.33		430,138.07	69,861.93		68,783.12	1,078.81
864,449.09	214,227.53	\$8,484.92	222,712.45	641,736.64	\$1,790,000.00	1,907,604.84	524,131.80
16,501.10	11,066.27		11,066.27	5,434.83		1,685.06	3,749.77
320,000.00	23,244.18	8,008.55	31,252.73	288,747.27	410,000.00	198,106.17	500,641.10
45,000.00	36,196.48	608.39	36,804.87	8,195.13		4,066.65	4,128.48
260,000.00	23,919.03	40.00	23,959.03	236,040.97	1,175,000.00 2,000,000.00	327,416.40	1,083,624.57 2,000,000.00
200,000.00	15,120.50		15,120.50	184,879.50	100,000.00	4,500.00	280,379.50
392,532.35 300,000.00	16,943.03 300,000.00	4,923.18	21,866.21 300,000.00	370,666.14	25,000.00	24,750.38	370,915.76
					10,000.00		10,000.00
950,000.00	402,326.12	20,357.00	422,683.12	527,316.88	300,000.00	105,997.82	721,319.06
45,762.36 2,556,348.28 1,555,817.46	41,845.53 2,546,050.38 995,764.43	10,297.90 5,458.55	41,845.53 2,556,348.28 1,001,222.98	3,916.83 554,594.48	2,340,000.00 1,500,000.00 550,000.00 200,000.00 50,000.00	25,582.15 1,066,136.36 221,454.15	2,318,334.68 433,863.64 883,140.33 200,000.00 50,000.00
831.20 3,239.58 20,803.91 3,769.19 7,117.20 3,932.41 46,748.79	831.20 3,239.58 20,803.91 3,769.19 7,117.20 3,932.41 46,748.79		831.20 3,239.58 20,803.91 3,769.19 7,117.20 3,932.41 46,748.79		50,000.00		50,000.00
2,836,499.12 32,989.10 1,472.26	2,836,499.12 1,570.71 1,472.26		2,836,499.12 1,570.71 1,472.26	31,118.39			31,418.39
621,297.31	<u>621,297.31</u>		621,297.31				
1,722,879.17 823,042.28 5,082,605.51 96,299.28 11,112.00	734,574.67 782,166.43 4,550,000.00 6,804.78	1,005.00 2,527.40	735,579.67 784,693.83 4,550,000.00 6,804.78	987,299.50 38,348.45 532,605.51 96,299.28 4,307.22	3,000,000.00 5,500,000.00 3,000,000.00	236,497.20 13,732.90 6,032,605.51 96,299.28	3,750,802.30 24,615.55 4,307.22 3,000,000.00
\$19,483,443.08	\$14,764,214.78	\$61,710.89	\$14,825,925.67	\$4,657,517.41	\$22,000,000.00	\$10,373,142.70	\$16,284,374.71

SCHEDULE D-2
City of Boston and County of Suffolk
CAPITAL IMPROVEMENT FUNDS
Transfers of Appropriations
Fiscal Year Ended December 31, 1949

Authority		From the Appropriation for	To the Appropriation for	Amount	Total
City Council Orders	Acts of 1909, Chapter 486, Section 3B as Amended by Chapter 604, Acts of 1941				
.....	Dec. 30, 1949	Public Works Department: Lighting Service.....	Public Works Department: Public Ways, Construction of.....		\$462.84
.....	Aug. 2, 1949*	Transit Department: Boylston Street Subway.....	Transit Department: Subway, Tunnel and Rapid Transit Alterations, Chapter 520, Acts of 1948.....	\$3.71	
.....	Aug. 2, 1949*	East Boston Tunnel Extension...	Subway, Tunnel and Rapid Transit Alterations, Chapter 520, Acts of 1948.....	19.08	22.79
			Total—Capital Improvement Funds.....		<u>\$485.63</u>

* Transit Commission Order.

SECTION E

DEBT AND SINKING FUNDS

EXHIBIT E-1
City of Boston and County of Suffolk
BALANCE SHEET—DEBT AND SINKING FUNDS
January 1 and December 31, 1949

	January 1, 1949	December 31, 1949
ASSETS		
Cash — Sinking Funds Commission:		
In Treasury and Depositories	\$2,009,711.86	\$793,764.66
Investments — Sinking Funds Commission	32,020,430.49	74,820,584.27
Accounts Receivable:		
Special Assessments:		
Added to Taxes:		
Street	\$5,688.64	\$7,883.06
Sewer	5,032.28	4,475.87
	10,720.92	12,358.93
Apportioned but not Due:		
Street	\$75,809.36	\$143,276.54
Sewer	27,717.14	29,266.72
	103,526.50	172,543.26
Unapportioned:		
Street	\$412,188.61	\$397,597.42
Sewer	48,469.22	50,305.33
	460,657.83	447,902.75
Tax Titles — Street and Sewer Assessments	65,383.62	51,525.85
Interest on Rapid Transit Debt		3,465.69
Amounts to Be Provided for Retirement of Net Funded or Fixed Debt:		
Sinking Funds	\$37,951,122.50	\$313,561.43
Serial	61,482,500.00	75,568,019.70
	*99,433,622.50	*75,881,581.13
Total Assets	<u>\$134,104,053.72</u>	<u>\$152,183,726.54</u>
LIABILITIES AND SURPLUS		
Sinking Funds Loans:		
Outside Debt Limit	\$71,498,500.00	\$73,298,500.00
Serial Loans:		
Inside Debt Limit	\$28,351,000.00	\$31,794,000.00
Outside Debt Limit	33,131,500.00	45,844,000.00
	61,482,500.00	77,638,000.00
Reserved Accounts:		
Interest on Traffic Tunnel Retirement Debt		\$119,410.64
Interest on Airport Debt		340.00
		119,750.64
Revenues Available when Collected:		
Special Assessments	\$574,905.25	\$632,804.94
Tax Titles	65,383.62	51,525.85
	640,288.87	684,330.79
Sinking Funds Surplus	482,764.85	443,145.11
Total Liabilities and Surplus	<u>\$134,104,053.72</u>	<u>\$152,183,726.54</u>

* Sinking Funds Surplus applied against this amount in computation of Net Funded Debt in Exhibit E-2.

EXHIBIT E-2
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Funded Debt
Fiscal Year Ended December 31, 1949

Gross funded debt, December 31, 1948		\$132,981,000.00
Add funded debt issued in 1949:		
City Debt	\$24,300,000.00	
Rapid Transit Debt	2,800,000.00	
		<u>27,100,000.00</u>
		\$160,081,000.00
Deduct funded debt paid in 1949:		
City Debt	\$7,984,500.00	
County Debt	118,000.00	
Rapid Transit Debt	956,000.00	
Traffic Tunnel Debt	50,000.00	
Water Debt	36,000.00	
		<u>9,144,500.00</u>
Gross funded debt, December 31, 1949		\$150,936,500.00
Sinking Funds, December 31, 1948	\$34,030,142.35	
Receipts during 1949	43,417,637.68	
	<u>\$77,447,780.03</u>	
Payments	1,833,431.10	
	<u>\$75,614,348.93</u>	
Less: Reserve for payment of interest on debt	120,284.86	
Total redemption means, December 31, 1949		<u>75,494,064.07</u>
Net funded debt, December 31, 1949		<u><u>\$75,442,435.93</u></u>

EXHIBIT E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Floating Debt
Fiscal Year Ended December 31, 1949
LOANS IN ANTICIPATION OF REVENUE

Loans brought forward from 1948	\$10,000,000.00
Loans issued during 1949	*50,000,000.00
	<u>\$60,000,000.00</u>
Less 1948 Loans paid off	\$10,000,000.00
Less 1949 Loans paid off	<u>40,000,000.00</u>
	50,000,000.00
Net Outstanding Obligations	<u>\$10,000,000.00</u>

* Total authorized by City Council, \$60,000,000.00.

EXHIBIT E-4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Incurring Power in 1949

Total debt incurring power within the debt limit (2½ per cent of \$1,500,576,133, the average assessed valuation for three years, less abatements)		\$37,514,403.33
Debt incurred:		
Total funded debt, city and county	\$132,981,000.00	
Funded debt outside the debt limit (debt exempted from the operation of the law limiting municipal indebtedness):		
City debt	\$16,163,500.00	
Traffic Tunnel debt	19,600,000.00	
Traffic Tunnel Retirement debt	16,045,000.00	
County debt	937,000.00	
Rapid Transit debt	51,884,500.00	
	<hr/>	
	\$104,630,000.00	
Funded debt for Public Works Administration projects, issued under authority of Chapter 366, Acts of 1933, as amended by Chapter 21, Acts of 1934	2,586,000.00	
	<hr/>	107,216,000.00
Funded debt within the debt limit		\$25,765,000.00
Offsets to funded debt:		
Sinking funds	\$33,872,571.71	
Less sinking funds for debt outside the debt limit:		
City	\$14,411.21	
Rapid Transit	12,605,436.02	
Traffic Tunnel	19,206,103.96	
Traffic Tunnel Retirement	1,568,983.17	
	<hr/>	33,394,934.36
Offsets to funded debt within the debt limit		477,637.35
		<hr/>
Net indebtedness within the debt limit, December 31, 1948	\$25,287,362.65	
Loans authorized but not issued (within the debt limit)	8,915,000.00	
	<hr/>	
Used debt incurring power within the debt limit		34,202,362.65
		<hr/>
Unused debt incurring power within the debt limit, January 1, 1949		\$3,312,040.68
Estimated increase during the year by:		
Serial bonds redeemable during year		5,073,000.00
		<hr/>
Estimated amount of indebtedness that may legally be incurred within the debt limit during the municipal year		<u><u>\$8,385,040.68</u></u>

EXHIBIT E-5
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Debt Issued
Fiscal Year Ended December 31, 1949

Dates of Orders	Issued	Rate of Interest Per Cent	Objects for Which It Was Borrowed	Amounts		When Due	Annually
				Inside of Debt Limit	Outside of Debt Limit		
June 14, 1948	June 1, 1949	1½	Public Ways, Construction of.....	\$1,500,000.00		June 1, 1950-59	\$150,000.00
July 8, 1948	June 1, 1949	2	Construction of Buildings, Acquisition of Land, etc.....	1,400,000.00		June 1, 1950-69	70,000.00
June 8, 1948	June 1, 1949	2½	Permanent Housing for Veterans of World War II.....		\$5,000,000.00	June 1, 1950-69	250,000.00
June 27, 1947	June 1, 1949	2½	Sewerage Loan.....	850,000.00		{June 1, 1950-69} {June 1, 1970-79}	30,000.00 25,000.00
Chapter 692 Acts of 1945	June 1, 1949	3	Subway Bonds, Acts of 1945, (Rapid Transit Facilities, East Boston District, Extension of)		2,500,000.00	June 1, 1994	
Chapter 520 Acts of 1948	Aug. 1, 1949	1	Subway, Tunnel and Rapid Transit Alterations.....		300,000.00	Dec. 15, 1949	
June 23, 1949	Nov. 1, 1949	4	City of Boston Municipal Relief Loan, Act of 1949.....	2,000,000.00		Nov. 1, 1950-53	500,000.00
Oct. 11, 1949	Nov. 1, 1949	4	City of Boston Municipal Relief Loan, Act of 1949.....	350,000.00		{Nov. 1, 1950-51} {Nov. 1, 1952-53}	90,000.00 85,000.00
June 28, 1949	Nov. 1, 1949	1½	Public Ways, Construction of.....	1,000,000.00		Nov. 1, 1950-59	100,000.00
Chapter 572 Acts of 1949	Nov. 1, 1949	1½	City of Boston, Transit Assessment Loan, Act of 1949.....		10,150,000.00	Nov. 1, 1950-59	1,015,000.00
Chapter 431 Acts of 1949	Nov. 1, 1949	1½	City of Boston, East Boston Stadium, Act of 1949.....		300,000.00	Nov. 1, 1950-59	30,000.00
July 20, 1948	Nov. 1, 1949	1½	Construction of Buildings, Acquisition of Land, etc.....	1,300,000.00		Nov. 1, 1950-69	65,000.00
June 28, 1949	Nov. 1, 1949	1½	Sewerage Loan.....	450,000.00		Nov. 1, 1950-79	15,000.00
			Totals.....	\$8,850,000.00	\$18,250,000.00		

Inside Debt Limit..... \$8,850,000.00

Outside Debt Limit..... 18,250,000.00

\$27,100,000.00

EXHIBIT E=6
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Charges To Be Met from Taxes
December 31, 1949

YEAR	Serial Bond Maturities	Serial Bond Interest	Total Debt Charges
1950	\$9,524,000.00	\$1,159,735.00	\$10,683,735.00
1951	8,597,000.00	991,335.00	9,588,335.00
1952	6,846,000.00	805,995.00	7,651,995.00
1953	5,781,000.00	652,390.00	6,433,390.00
1954	4,163,000.00	527,392.50	4,690,392.50
1955	3,834,000.00	456,585.00	4,290,585.00
1956	3,496,000.00	392,740.00	3,888,740.00
1957	3,140,000.00	334,962.50	3,474,962.50
1958	2,972,000.00	284,210.00	3,256,210.00
1959	2,707,000.00	237,045.00	2,944,045.00
1960	1,389,000.00	194,417.50	1,583,417.50
1961	1,381,000.00	169,202.50	1,550,202.50
1962	1,345,000.00	144,127.50	1,489,127.50
1963	1,003,000.00	119,622.50	1,122,622.50
1964	796,000.00	100,277.50	896,277.50
1965	770,000.00	84,537.50	854,537.50
1966	756,000.00	69,622.50	825,622.50
1967	731,000.00	54,887.50	785,887.50
1968	617,000.00	40,465.00	657,465.00
1969	536,000.00	28,137.50	564,137.50
1970	142,000.00	17,550.00	159,550.00
1971	140,000.00	15,145.00	155,145.00
1972	134,000.00	12,775.00	146,775.00
1973	124,000.00	10,525.00	134,525.00
1974	114,000.00	8,475.00	122,475.00
1975	108,000.00	6,575.00	114,575.00
1976	95,000.00	4,750.00	99,750.00
1977	75,000.00	3,087.50	78,087.50
1978	45,000.00	1,675.00	46,675.00
1979	40,000.00	787.50	40,787.50
Totals	\$61,401,000.00	\$6,929,032.50	\$68,330,032.50

EXHIBIT E-7
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Funded Debt Payable
December 31, 1949

YEAR	Serial Bonds					
	City	Welfare and Relief	County	Water	Traffic Tunnel Retirement	Total Serial Bonds
1950	\$6,607,000	\$2,810,000	\$107,000	\$36,000		\$9,560,000
1951	6,315,000	2,180,000	102,000	36,000	\$20,000	8,653,000
1952	5,517,000	1,227,000	102,000	36,000	85,000	6,967,000
1953	5,065,000	615,000	101,000	36,000	255,000	6,072,000
1954	4,063,000		100,000	36,000	415,000	4,614,000
1955	3,734,000		100,000	12,000	465,000	4,311,000
1956	3,396,000		100,000		490,000	3,986,000
1957	3,051,000		89,000		495,000	3,635,000
1958	2,928,000		44,000		505,000	3,477,000
1959	2,707,000				515,000	3,222,000
1960	1,389,000				525,000	1,914,000
1961	1,381,000				530,000	1,911,000
1962	1,345,000				535,000	1,880,000
1963	1,003,000				545,000	1,548,000
1964	796,000				555,000	1,351,000
1965	770,000				560,000	1,330,000
1966	756,000				570,000	1,326,000
1967	731,000				580,000	1,311,000
1968	617,000				590,000	1,207,000
1969	536,000				600,000	1,136,000
1970	142,000				610,000	752,000
1971	140,000				615,000	755,000
1972	134,000				625,000	759,000
1973	124,000				635,000	759,000
1974	114,000				645,000	759,000
1975	108,000				655,000	763,000
1976	95,000				665,000	760,000
1977	75,000				675,000	750,000
1978	45,000				685,000	730,000
1979	40,000				695,000	735,000
1980					705,000	705,000
1981						
1982						
1983						
1984						
1985						
1986						
1987						
1990						
1991						
1992						
1993						
1994						
1995						
Totals	\$53,724,000	\$6,832,000	\$845,000	\$192,000	\$16,045,000	\$77,638,000

EXHIBIT E-7
CITY OF BOSTON AND COUNTY OF SUFFOLK
DEBT AND SINKING FUNDS
FUNDED DEBT PAYABLE
DECEMBER 31, 1949

YEAR	Sinking Funds Bonds			
	Traffic Tunnel	Rapid Transit	Total Sinking Funds	Grand Total
1950		\$1,000,000	\$1,000,000	\$10,560,000
1951				8,653,000
1952		5,000	5,000	6,972,000
1953				6,072,000
1954				4,614,000
1955				4,311,000
1956		950,000	950,000	4,936,000
1957		5,000,000	5,000,000	8,635,000
1958		1,300,000	1,300,000	4,777,000
1959		5,315,000	5,315,000	8,537,000
1960		1,975,000	1,975,000	3,889,000
1961		1,750,000	1,750,000	3,661,000
1962		1,515,000	1,515,000	3,395,000
1963	\$2,000,000	703,000	2,703,000	4,251,000
1964	500,000	248,000	748,000	2,099,000
1965	800,000	60,000	860,000	2,190,000
1966	150,000	150,000	300,000	1,626,000
1967	50,000	1,662,000	1,712,000	3,023,000
1968		1,718,000	1,718,000	2,925,000
1969		1,380,000	1,380,000	2,516,000
1970		2,110,000	2,110,000	2,862,000
1971		3,570,000	3,570,000	4,325,000
1972		3,570,000	3,570,000	4,329,000
1973	100,000	2,207,000	2,307,000	3,066,000
1974		1,102,000	1,102,000	1,861,000
1975		1,010,000	1,010,000	1,773,000
1976		3,215,000	3,215,000	3,975,000
1977		1,460,000	1,460,000	2,210,000
1978		70,000	70,000	800,000
1979				735,000
1980	4,000,000	105,000	4,105,000	4,810,000
1981	3,000,000	300,000	3,300,000	3,300,000
1982	5,950,000	565,000	6,515,000	6,515,000
1983	2,200,000	910,000	3,110,000	3,110,000
1984	800,000	155,000	955,000	955,000
1985		500,000	500,000	500,000
1986		560,000	560,000	560,000
1987		115,000	115,000	115,000
1990		83,500	83,500	83,500
1991		20,000	20,000	20,000
1992		1,870,000	1,870,000	1,870,000
1993		3,000,000	3,000,000	3,000,000
1994		2,500,000	2,500,000	2,500,000
1995		20,000	20,000	20,000
Totals	\$19,550,000	\$53,748,500	\$73,298,500	\$150,936,500

SCHEDULE E-1
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Changes in Gross and Net Funded Debt
Fiscal Year Ended December 31, 1949

GROSS FUNDED DEBT

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1948	\$44,260,500.00	\$963,000.00	\$228,000.00	\$19,600,000.00	\$16,045,000.00	\$51,884,500.00	\$132,981,000.00
December 31, 1949	60,556,000.00	845,000.00	192,000.00	19,550,000.00	16,045,000.00	53,748,500.00	150,936,500.00
Increase	\$16,295,500.00	* \$118,000.00	* \$36,000.00	* \$50,000.00		\$1,864,000.00	\$17,955,500.00

* Decrease.

NET FUNDED DEBT

	City Debt	County Debt	Water Debt	Traffic Tunnel Debt	Traffic Tunnel Retirement Debt	Rapid Transit Debt	Total
December 31, 1948	\$43,763,323.94	\$963,000.00	\$228,000.00	\$241,452.90	\$11,476,016.83	\$39,279,063.98	\$98,950,837.65
December 31, 1949	60,112,854.89	845,000.00	192,000.00	313,561.43	13,975,019.70	3,999.91	75,442,435.93
Decrease	* \$16,349,530.95	\$118,000.00	\$36,000.00	* \$72,108.53	\$500,997.13	\$39,275,064.07	\$23,508,421.72

* Increase.

SCHEDULE E-2

City of Boston and County of Suffolk

DEBT AND SINKING FUNDS

Summary of the Objects for Which the Outstanding Funded Debt Was Issued
Fiscal Year Ended December 31, 1949

	CITY DEBT			
	Outstanding January 1, 1949	Issued in 1949	Matured or Canceled in 1949	Outstanding December 31, 1949
Bridges: Miscellaneous	\$868,000.00		\$112,000.00	\$756,000.00
Ferries	34,000.00		17,000.00	17,000.00
Funding Loan	4,491,000.00		1,000,000.00	3,491,000.00
Municipal Relief Loan	7,302,500.00	\$2,350,000.00	2,820,500.00	6,832,000.00
Transit Assessment Loan		10,150,000.00		10,150,000.00
Miscellaneous:				
City of Boston Parking Facilities	1,900,000.00		100,000.00	1,800,000.00
Departmental Equipment	2,900,000.00		660,000.00	2,240,000.00
East Boston Stadium		300,000.00		300,000.00
Fire Department	56,000.00		19,000.00	37,000.00
Huntington Avenue Underpass	44,000.00		14,000.00	30,000.00
Permanent Housing for Veterans of World War II	9,095,000.00	5,000,000.00	620,000.00	13,475,000.00
Police Department	18,000.00		10,000.00	8,000.00
Temporary Housing for Veterans of World War II	350,000.00		100,000.00	250,000.00
Voting Machine Loan	940,000.00		100,000.00	840,000.00
Hospitals	565,000.00		166,000.00	399,000.00
Public Buildings, Exclusive of Schoolhouses	1,380,000.00	2,700,000.00	220,000.00	3,860,000.00
Public Parks, Playgrounds, etc.	345,000.00		131,000.00	214,000.00
Airport	51,000.00		34,000.00	17,000.00
Schoolhouses and Sites	1,180,000.00		150,000.00	1,010,000.00
Sewers; Miscellaneous	6,151,000.00	1,300,000.00	696,000.00	6,755,000.00
Savin Hill Bay, Sewerage Works	45,000.00		22,000.00	23,000.00
Streets:				
Miscellaneous	8,000.00		5,000.00	3,000.00
Highways, Making of	565,000.00		176,000.00	389,000.00
Public Ways, Construction of	5,960,000.00	2,500,000.00	800,000.00	7,660,000.00
Dock Square and Faneuil Hall Square Improvement	12,000.00		12,000.00	
Traffic Tunnel	16,000,000.00		50,000.00	15,950,000.00
Traffic Tunnel, Series "P"	3,000,000.00			3,000,000.00
Traffic Tunnel, Series "C"	600,000.00			600,000.00
Traffic Tunnel Retirement Bonds	16,045,000.00			16,045,000.00
Hyde Park Street Railway	20,000.00			20,000.00
Rapid Transit Debt:				
Arlington Station	1,268,000.00			1,268,000.00
Boston Tunnel and Subway	351,000.00		306,000.00	45,000.00
Boylston Street Subway, Acts of 1911	5,506,500.00			5,506,500.00
Boylston Street Subway, Acts of 1930	5,015,000.00			5,015,000.00
Cambridge Connection	1,673,000.00		350,000.00	1,323,000.00
Dorchester Rapid Transit	11,195,000.00			11,195,000.00
Dorchester Tunnel	12,260,000.00			12,260,000.00
East Boston Tunnel	141,000.00			141,000.00
East Boston Tunnel Alterations	3,940,000.00			3,940,000.00
East Boston Tunnel Alterations, Acts of 1924	235,000.00			235,000.00
East Boston Tunnel Extension	2,510,000.00			2,510,000.00
Huntington Avenue Subway	750,000.00			750,000.00
Huntington Avenue Subway Extension	1,975,000.00			1,975,000.00
Rapid Transit Facilities, East Boston District, Extension of	3,450,000.00	2,500,000.00		5,950,000.00
Rapid Transit Loan, Subway, Tunnel and Rapid Transit Alterations	1,250,000.00	300,000.00	300,000.00	1,250,000.00
Tremont Street Subway Alterations	365,000.00			365,000.00
WATER DEBT				
Water Debt	228,000.00		36,000.00	192,000.00
COUNTY DEBT				
Court House Loan, Acts of 1935	937,000.00		101,000.00	836,000.00
Suffolk County Jail	16,000.00		7,000.00	9,000.00
Suffolk County House of Correction	10,000.00		10,000.00	
Gross Funded Debt	* \$132,981,000.00	\$27,100,000.00	\$9,144,500.00	* \$150,936,500.00

SCHEDULE E-3
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Loans Authorized but Not Issued
December 31, 1949

DATES OF ORDERS	OBJECT	INSIDE OF DEBT LIMIT	OUTSIDE OF DEBT LIMIT
Dec. 12, 1935	New City Hall Plans, etc.	\$10,000.00	
Sept. 27, 1938	Huntington Avenue Underpass (Chap. 395, Acts of 1938)		\$50,000.00
May 7, 1945	Bridges, Construction of	2,340,000.00	
Nov. 13, 1946	Permanent Housing for Veterans of World War II		1,500,000.00
Nov. 26, 1946	Incinerator Building, Construction and Equipping	200,000.00	
Dec. 17, 1946	Off-Street Parking Facilities		3,000,000.00
Dec. 12, 1947	Low Income Housing, South End, General Laws (Chap. 121, Sect. 26, CC)		3,000,000.00
June 8, 1948	Permanent Housing for Veterans of World War II		4,000,000.00
July 29, 1948	Departmental Buildings, Construction of	1,315,000.00	
Oct. 6, 1949	Departmental Buildings, Construction of	2,535,000.00	
June 28, 1949	Sewerage Works	550,000.00	
June 28, 1949	Public Ways, Construction of	1,500,000.00	
Aug. 16, 1949	Institutions Department, Long Island Viaduct		2,000,000.00
		<u>\$8,150,000.00</u>	<u>\$13,550,000.00</u>
	Inside debt limit	\$8,450,000.00	
	Outside debt limit	13,550,000.00	
		<u>\$22,000,000.00</u>	

SCHEDULE E-4
City of Boston and County of Suffolk
DEBT AND SINKING FUNDS
Analysis of Changes in Sinking Fund Surplus
Fiscal Year Ended December 31, 1949

Surplus as of January 1, 1949		\$482,764.85
Add:		
Betterments Paid to the Commission	\$81,160.80	
Interest on Investments	<u>10,000.00</u>	
		<u>91,160.80</u>
		\$573,925.65
Subtract:		
Redemption of Serial Debt		<u>130,440.54</u> ✓
Surplus as of December 31, 1949		<u><u>\$443,485.11</u></u>

SECTION F
TRUST FUNDS

Cash:
Under control of Treasurer
\$330,770.60
In Custody of Treasurer
<u>\$5,097,380.56</u>
\$5,428,151.16
Accounts Receivable:
George Robert White Fund, Rents
\$44,989.02
Mount Hope Cemetery, Fees, etc.
<u>70.00</u>
45,059.02
Investments
80,768,870.16
Total
<u>\$86,242,080.34</u>

Appropriation Balances	\$330,389.45
Revenues Available when Collected	45,059.02
Reserved Accounts:	
Retirement Board Funds	\$4,680,143.01
Balances held for Investment	371,328.89
Teachers' Retirement Fund	40,465.71
Franklin Fund	2,864.01
Permanent School Pension Fund	2,578.94
Daniel Preston Lot Claim	381.15
	<u>5,097,761.71</u>
Trust Funds	80,768,870.16
	<u>80,768,870.16</u>
Total	\$86,242,080.34

SCHEDULE F-1
City of Boston and County of Suffolk

TRUST FUNDS
Reflected in Accounts of City Auditor
Changes in Appropriation Balances
Fiscal Year Ended December 31, 1949

	Balances From 1948	Income and Credits	Expenditures	Balances To 1950
Boston Sanatorium:				
Susan H. Leeds Bequest, Income	\$751.55	\$389.42	\$393.49	\$747.48
Michael Francis Cahill Fund, Income . . .		8,425.39	8,425.39	
Copenhagen Fund, Income	7,341.71	200.00	60.00	7,481.71
Franklin Technical Institute		437,663.86	437,663.86	
Gold Medal Funds:				
Fitzgerald Firemen's Gold Medal Fund, Income,	546.75	25.00	60.00	511.75
J. Harleston Parker Medal Fund, Income . .	483.45	75.00	110.70	447.75
Walter Scott Medal for Valor Fund, Income .	790.39	80.00	142.00	728.39
Hospital Department:				
Smith Fund, Income	1,060.00	125.00		1,185.00
Trust Funds, Income	16,283.05	2,368.34		18,651.39
A. Shuman Memorial Fund for Care of Con- valescent Men Patients at the Boston City Hospital, Income		992.35	992.35	
Institutions Department:				
Samuel Hirschberg Fund, Income	190.58	45.00		235.58
Sawyer Marcella Street Home Fund, Income .	519.51	80.75	71.31	528.95
Library Department:				
Trust Funds, Income	90,151.30	45,479.25	85,100.64	50,529.91
James L. Whitney Bibliographical Account, Income	5,729.40	700.00		6,429.40
Gifts for Immediate Use	12,269.14	4,633.66	5,950.80	10,952.00
Park Department:				
Cemetery Trust Funds, Income	84,266.47	28,711.01	14,652.04	98,325.44
Mary P. C. Cummings Trust Fund, Income .	61,359.54	6,023.96	3,245.80	64,137.70
Foss Flag Fund, Income	635.30	85.00		720.30
Boston Common Tree Fund, Income	840.85	125.58	778.89	187.54
Beacon Street Tree Planting Fund	169.16			169.16
Randidge Trust Fund, Income	12,590.98	1,858.44	1,785.00	12,664.42
Phillips Street Fund, Income	2,616.03	635.40		3,251.43
Embellishing and Improving Statues, Monuments and Tablets	3,971.30			3,971.30
Police Charitable Fund, Income	10,208.71	7,373.90	5,599.97	11,982.64
Public Buildings Department:				
Old State House Repair Fund, Income . . .	772.50	75.00		847.50
School Committee:				
Anna Judson George Scholarship for Excellence in English Fund, Income		83.14	83.14	
Bowdoin Dorchester School Fund, Income .	979.74	191.26	85.90	1,085.10
Costello C. Converse School Fund, Income .	1,853.54	171.58		2,025.12
Eastburn School Fund, Income	4,475.99	442.50	400.00	4,518.49
Elvira Bush Smith Fund, Income	83.58	12.50		96.08
Franklin Medal Fund, Income	73.51	90.00	89.13	74.38
Gibson School Fund, Income	6,375.90	2,842.20	3,078.13	6,139.97
Alice Gertrude and Anna Adele Maguire School Fund, Income	81.25	12.50		93.75

SCHEDULE F-1
CITY OF BOSTON AND COUNTY OF SUFFOLK
TRUST FUNDS
REFLECTED IN ACCOUNTS OF CITY AUDITOR
CHANGES IN APPROPRIATION BALANCES
FISCAL YEAR ENDED DECEMBER 31, 1949

	Balances From 1948	Income and Credits	Expenditures	Balances To 1950
School Committee, Continued:				
Horace Mann School Fund, Income . . .	\$89.03	\$244.50	\$194.93	\$138.60
Persis P. Drake School Fund, Income . . .	100.42	62.50	100.00	62.92
Peter P. F. Degrand School Fund, Income . . .	2,530.25	1,116.64	2,347.53	1,299.36
Samuel G. Davis School Fund, Income . . .	15,429.81	2,885.58	2,140.00	16,175.39
Sears Roebuck Foundation for Scholarships . . .		1,000.00		1,000.00
School Children's Special Gift Fund . . .	927.45			927.45
Teachers' Waterston Fund, Income . . .	2,745.19	200.98	550.92	2,395.25
Theobald A. Lynch School Fund, Income . . .	54.50	25.00	27.50	52.00
George Robert White Fund, Income . . .		1,589,688.79	1,589,688.79	
George Robert White Fund, Principal . . .		114,929.27	114,929.27	
State-Boston Retirement System Expense Fund . . .		48,113.62	48,113.62	
Totals	\$349,347.83	\$2,308,283.87	\$2,326,861.10*	\$330,770.60

* Cash	\$2,317,509.18
Warrants Payable	9,351.92
	<u>\$2,326,861.10</u>

SCHEDULE F-2
City of Boston and County of Suffolk

TRUST FUNDS
Statement of Cash Receipts and Expenditures
Fiscal Year Ended December 31, 1949

Total of Trust Funds, December 31, 1948		\$84,489,328.56
Receipts:		
Boston Retirement System:		
Tax Levy Appropriation	\$1,763,828.00	
Members' Payroll Deductions	846,762.38	
Commonwealth of Massachusetts — Teachers' Pension Grant	338,994.88	
State-Boston Retirement System:		
Tax Levy Appropriation	399,374.72	
Members' Payroll Deductions	2,134,978.46	
Reimbursement for Pensions Paid	2,316.08	
Public School Teachers' Retirement Fund	51,976.00	
Cemetery Division — Perpetual Care, Fees, Sales, etc.	148,970.52	
Franklin Technical Institute	421,600.00	
Rents, etc.	426,174.74	
Bequests	36,652.57	
Interest and Income on Investments	2,351,286.36	
Appreciation on Investments Matured, Sold, etc.	9,256.44	
Accrued Interest on Investments Sold	15,921.31	
Premium on Investments Sold	37,815.31	
Discount on Investments Purchased	1,392.52	
George F. Parkman Fund — Premium and Discount Account	2,291.27	
Refunds	1,015.86	
		8,990,607.42
Accounts Receivable:		
George Robert White Fund — Rental Charges	\$426,719.53	
Gibson School Fund — Rental Charges	300.00	
		427,019.53
		<u>\$93,906,955.51</u>
Payments:		
Boston Retirement System:		
Payments to Pensioners	\$2,712,365.71	✓
Refunds of Members' Payroll Deductions	332,914.25	
State-Boston Retirement System:		
Payments to Pensioners	780,397.68	✓
Refunds of Members' Payroll Deductions	179,021.60	
Public School Teachers' Retirement Fund	99,519.41	
Accrued Interest on Investments Purchased	23,914.89	
Premium on Investments Purchased	269,363.98	
Depreciation on Investments Matured, Sold, etc.	25,270.91	
Rector of Trinity Church	11,652.20	
Purchase of Real Estate — Benton Building Fund	51,513.50	
Amortization of Premium—State-Boston Retirement System Pension Fund	29,413.48	
George F. Parkman Fund — Premium and Discount Account	1,392.52	
Treasurer First Church in Charlestown	20.06	
Payments from Appropriations (Schedule F-1)	2,326,861.10	
Transfers:		
To Appropriations	\$395,549.13	
To School Committee	553.00	
To Hospital Trustees	5,354.99	
To Headmasters of Various Schools	463.56	
To Overseers of the Public Welfare	255.96	
		402,176.64
Accounts Receivable:		
George Robert White Fund — Rental Credits	\$418,477.24	
Gibson School Fund — Rental Credits	150.00	
		418,627.24
		<u>7,664,425.17</u>
Total of Trust Funds, December 31, 1949		<u>\$86,242,530.34</u>

SECTION G

MISCELLANEOUS SCHEDULES AND CHARTS

SCHEDULE G-1
City of Boston and County of Suffolk
APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1949

City Appropriations	\$76,912,615.98	
County Appropriations	5,349,221.71	
School Committee Appropriations	25,724,444.34	
Overlay Deficits, 1930 to 1948, inclusive	5,823,463.17	
Debt requirements certified by City Auditor to Board of Assessors:		
City purposes	\$8,363,683.94	
County purposes	143,315.00	
School purposes	176,391.25	
		8,683,390.19
Boston Retirement Board:		
Pension Accumulation Fund	\$1,763,828.00	
State-Boston Retirement System Pension Fund	351,158.16	
		2,114,986.16
Charles River Basin Assessment:		
District:		
Serial Bonds	\$3,271.08	
Interest	9,329.92	
Maintenance	98,630.04	
		\$111,231.04
Bridge:		
Interest	4,427.27	
Metropolitan Park Assessment:		
Serial Bonds	\$4,293.29	
Interest	2,527.42	
Maintenance	704,560.66	
		711,381.37
Metropolitan Sewer Assessment:		
Serial Bonds	\$108,284.99	
Interest	20,587.24	
Maintenance	278,712.80	
		407,585.03
Abatement of Smoke Nuisance Assessment	19,506.98	
Auditing Municipal Accounts	26,943.49	
State Examination of Retirement System	7,228.69	
Metropolitan Transit Authority Rental	356,834.39	
Metropolitan Transit Authority Deficiency	10,204,901.71	
		\$11,850,039.97
Net Underestimate, 1948	\$67,572.69	
Net Underestimate, 1949	258,375.63	
		190,802.94
		11,659,237.03
Total Appropriations and Warrants		<u>\$136,267,358.58</u>

SCHEDULE G-1
CITY OF BOSTON AND COUNTY OF SUFFOLK

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1949

Metropolitan Water Assessment:

Serial Bonds	\$650,771.80
Interest	292,409.68
Maintenance	776,725.28
Paid by water income	<u>\$1,719,906.76</u>

WAYS AND MEANS OTHER THAN TAXES, 1949

An estimate of the ways and means, other than taxes, of meeting expenditures of the City of Boston and County of Suffolk, for the year ended December 31, 1949.

Board of Real Estate Commissioners	\$110,000.00
Boston Traffic Commission	12,000.00
Building Department	92,000.00
Canal Street Land	7,500.00
City Clerk Department	60,000.00
Collecting Department	50,000.00
Election Department	1,500.00
Fire Department	160,000.00
Health Department	35,000.00
Hospital Department	1,300,000.00
Santatorium Division	105,000.00
Institutions Department	42,500.00
Interest	60,000.00 ✓
Land Court Refunds	9,000.00
Library Department	30,000.00
Licensing Board	55,000.00
Liquor Licenses	1,590,000.00
Mayor	125,000.00
Park Department	95,000.00
Pedlers' Licenses	9,000.00
Police Department	120,000.00
Public Buildings Department	25,000.00
Market Division	115,000.00
Public Welfare Department	7,000,000.00
Public Works Department	80,000.00
Registry Department	60,000.00
Department of Veterans' Services	400,000.00
Street Laying-Out Department	140,000.00
Treasury Department	4,000.00
Weights and Measures Department	23,000.00
General Revenue Discount	45,000.00
County of Suffolk	525,000.00
County Court House — refund from State	100,000.00
Excise Tax on Foreign Ships	13,000.00
Housing Authority	425,000.00
Parking Meter Fees	200,000.00
	<u>\$13,223,500.00</u>

School Committee:

Estimated income, 1949, including Smith-Hughes Fund	\$1,720,939.62
Amount remaining in treasury for school purposes (Chapter 206, Special Acts 1919)	727,237.22
	<u>2,448,176.84</u>
	<u>\$15,671,676.84</u>

SCHEDULE G-1

CITY OF BOSTON AND COUNTY OF SUFFOLK

APPROPRIATIONS AND WARRANTS FOR THE FINANCIAL YEAR 1949

Total Appropriations and Warrants	\$136,267,358.58
---------------------------------------------	------------------

REVENUES AND LOANS

Estimated departmental income	\$13,223,500.00
School surplus and estimated income	2,448,176.84
Estimated corporation taxes	5,288,432.69
Share of State income tax	4,337,626.57
Poll taxes	510,450.00
Automobile excise tax	1,500,000.00
Municipal Relief Loan	2,350,000.00
Reimbursement for State-owned lands	73,844.38
Available Funds — Surplus Revenue Appropriation	5,410,000.00
Meals Tax Distribution	275,084.49
Gas and electric franchise	90.12
City Treasurer Certificate, 1949 (Chapter 572)	10,150,000.00
Estimated Receipts (Authority by Henry F. Long)	2,388,202.79
	<hr/>
Total Credits and Deductions	47,955,407.88
	<hr/>
Net Requirements before adding Overlay	\$88,311,950.70
Overlay (3 per cent of net requirements)	2,649,358.50
	<hr/>
Total amount to be raised by taxation	<u>\$90,961,309.20</u>

SCHEDULE G-2
City of Boston and County of Suffolk
VALUATIONS, NET DEBT, APPROPRIATION ORDERS, TAX WARRANTS AND TAX RATES
1909-1949

YEAR	* Valuations	Average Valuation for 3 Years, Less Abate- ments, to December 31 of Previous Year	Net Funded Debt December 31	Appropriation Orders	Assessors' Tax Warrants	Tax Rates
1909	\$1,347,948,227	\$1,300,863,960.00	\$71,156,239.12	\$22,987,289.50	\$22,764,449.13	\$16.50
1910	1,393,760,423	1,323,892,973.00	73,109,884.21	24,170,674.00	23,497,382.69	16.40
1911	1,428,349,514	1,355,416,829.00	72,833,964.71	25,812,423.45	23,913,365.52	16.40
1912	1,481,779,717	1,403,848,440.00	75,314,380.84	26,279,589.79	24,824,502.61	16.40
1913	1,520,974,500	1,440,255,253.00	79,048,819.33	27,186,393.69	26,046,516.22	17.20
1914	1,541,222,300	1,477,087,258.00	82,336,373.03	27,727,040.89	27,521,772.64	17.50
1915	1,566,397,300	1,510,758,818.00	84,802,669.88	28,402,435.28	28,728,299.69	18.00
1916	1,608,707,079	1,538,020,714.00	85,495,705.19	29,672,490.06	29,224,719.48	17.80
1917	1,467,166,143	1,568,290,365.00	85,127,030.00	31,197,173.15	26,411,136.37	17.70
1918	1,498,131,804	1,541,597,610.00	82,963,930.99	35,474,597.25	32,246,712.90	21.20
1919	1,528,153,778	1,518,938,942.00	81,123,705.58	36,363,599.56	36,559,115.35	23.60
1920	1,572,458,780	1,490,343,142.00	79,079,386.40	44,571,978.50	38,979,003.54	24.10
1921	1,595,736,943	1,526,365,955.00	80,754,428.93	46,501,910.74	40,424,784.26	24.70
1922	1,677,861,774	1,557,388,410.00	84,040,918.75	47,935,432.14	42,200,307.45	24.70
1923	1,714,104,300	1,606,575,807.00	82,116,229.86	48,015,899.67	43,565,464.48	24.70
1924	1,808,705,398	1,651,200,431.88	83,657,477.21	52,117,948.91	45,090,875.52	24.70
1925	1,862,842,700	1,720,250,701.60	91,372,048.68	54,768,613.32	50,292,673.19	26.70
1926	1,898,054,900	1,780,945,466.16	96,073,304.56	65,007,995.58	60,922,148.04	31.80
1927	1,928,821,700	1,841,057,566.16	97,193,799.54	63,197,901.22	58,563,263.56	30.00
1928	1,943,775,400	1,882,009,566.67	100,876,487.91	64,691,833.07	56,682,696.70	28.80
1929	1,953,231,000	1,909,255,300.00	102,176,784.81	66,961,759.84	56,804,927.82	28.00
1930	1,972,148,200	1,948,713,046.00	110,497,160.82	72,138,601.47	60,756,789.84	30.80
1931	1,958,010,000	1,973,091,133.33	119,354,187.52	74,690,305.37	61,677,315.39	31.50
1932	1,890,005,000	1,984,506,400.00	126,942,617.46	73,302,194.46	67,103,044.49	35.50
1933	1,780,000,000	1,945,584,733.00	135,815,273.15	67,140,855.28	58,491,052.83	32.80
1934	1,683,500,000	1,843,744,900.00	134,153,991.57	68,502,702.63	62,457,850.00	37.10
1935	1,650,000,000	1,744,959,500.00	134,501,473.19	74,577,042.60	61,050,000.00	37.00
1936	1,620,265,000	1,675,264,600.00	133,391,339.81	79,907,625.40	61,621,486.50	38.00
1937	1,590,544,700	1,631,106,175.00	130,156,316.50	80,706,811.31	61,554,079.89	38.70
1938	1,550,407,500	1,598,902,763.00	132,990,717.41	80,415,042.53	64,031,829.75	41.30
1939	1,524,806,000	1,571,053,726.00	131,425,837.22	83,196,365.18	60,839,759.40	39.90
1940	1,483,234,500	1,543,610,935.00	127,751,156.15	80,926,778.46	60,219,318.77	40.60
1941	1,460,782,900	1,514,947,672.33	124,079,290.27	78,999,132.79	57,847,002.84	39.60
1942	1,466,138,400	1,481,586,003.00	118,747,308.83	79,299,482.45	60,111,674.40	41.00
1943	1,445,668,300	1,460,074,903.00	110,210,057.60	75,088,767.33	59,272,400.30	41.00
1944	1,442,008,400	1,438,927,624.00	102,108,695.10	76,649,719.80	58,043,483.16	39.90
1945	1,479,172,000	1,428,381,963.00	94,719,070.95	81,198,846.47	62,864,810.00	42.50
1946	1,536,385,600	1,436,571,039.00	93,230,668.13	84,761,892.78	64,528,195.20	42.00
1947	1,558,610,900	1,459,013,321.00	95,764,822.64	95,863,337.00	72,996,380.85	46.50
1948	1,581,994,000	1,471,948,589.00	98,950,857.65	112,888,728.85	84,994,895.60	53.40
1949	1,601,431,500	1,500,576,133.00	75,442,435.93	131,512,358.58	91,471,759.20	56.80

* 1909, May 1; 1910 to 1934, inclusive, April 1; 1935 to 1949, inclusive, January 1.

SCHEDULE G-3
City of Boston and County of Suffolk
STATISTICAL FACTS
For the Year 1949

Date of incorporation	February 23, 1822
Date of adoption of present City Charter	1909
Form of Government	Mayor and City Council
Area (square miles)	47.81
Population — Federal Census (January 1, 1940)	770,816
Number of employees as of December 31, 1949	23,155
Boston Housing Authority:	
Number of developments (5,975 apartments housing 5,975 families)	8
Number of veterans' temporary developments (Containing 765 apartments housing 765 families)	3
Number of apartments in veterans' permanent 1- and 2-family homes housing 817 families	817
Building Department:	
Permits issued	18,245
Estimated cost	\$46,380,855
Cemeteries:	
Number	20
Area (acres)	212.71
Election Department:	
Registered voters	404,220
Number of ballots cast last general election	300,501
Percentage of registered voters voting	74.34
Fire Department:	
Number of stations	54
Number of fireboats	3
Alarms responded to	16,339
Health Department:	
Health Units	8
Detention Hospital	1
Hospitals (Including Boston Sanatorium):	
City Hospital:	
Number of buildings	56
Bed capacity	2,494
Patients, daily average:	
Wards	1,911
Out-patient	976
Long Island Hospital:	
Number of buildings	25
Population	1,073
Hospital (average)	475
Almshouse (average)	598
Library Department:	
Number of libraries	31
Number of employees (full time)	588
Number of volumes	1,832,173
Circulation	2,912,146
Markets, number of	2
Municipal buildings, number of	29
Park Department:	
Parks, number of acres	2,393.13
Main park system	1,352.00
Marine park system	447.11
Miscellaneous parks	564.02

SCHEDULE G-3
CITY OF BOSTON AND COUNTY OF SUFFOLK
STATISTICAL FACTS
FOR THE YEAR 1949

Park Department:

Area of playgrounds and play areas (acres)	818.87
Number of playgrounds and play areas	107
Number of municipal golf links	2
Number of municipal beaches	10
Public grounds and squares (acres)	59.07
Swimming pools (indoor) 2, (outdoor) 1	3
Number of gymnasiums and indoor bathhouses	14

Police Department:

Number of stations and headquarters	18
Arrests	94,079

Public Works Department:

Bridges, number of	102
Ferryboats, number of	3
Street Lights:	
Electric	17,225
Gas	6,974
Miles of accepted streets and alleys	720.63
Sewers:	
Miles of sewers	1,279.36
Catch-basins	23,155
Average number of gallons pumped daily at main pumping station	100,745,785

Sumner Traffic Tunnel:

Length (feet)	5,654
Two-lane drive:	
Vehicles passing through — 1949	9,162,266

Water Service:

Number of meters in service	102,857
Per capita daily average consumption (gallons)	148
Miles of mains:	
Ordinary	1,003.926
High pressure	18.72
Number of fire hydrants:	
Public	11,460
Private	387
High pressure	505

Rapid Transit:

Miles of subways and tunnels	16.81
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Schools:

Number of school buildings	233
Number of teachers	3,745
Day schools	3,514
Evening schools	231
Average membership	94,459
Day schools	90,506
Evening schools	3,953
Average daily attendance:	
Elementary and intermediate schools	53,944
High schools	17,422
Kindergartens	7,570
Teachers College	341
Special schools	2,222

SCHEDULE G-4
City of Boston and County of Suffolk
SUMMARY OF TAX COLLECTIONS, 1929-1949

ANNUAL COLLECTIONS, 1929 — 1948

YEAR	Current Year's Levy	Prior Year's Levy	All Other Prior Years' Levies	Total Collections
1929	\$46,541,713.09	\$6,197,563.91	\$404,753.05	\$53,144,030.05
1930	51,409,220.22	7,474,545.63	482,605.63	59,366,371.48
1931	50,620,244.65	7,859,801.33	219,752.69	58,699,798.67
1932	49,603,961.30	7,975,221.68	357,542.35	57,936,725.33
1933	41,766,607.49	10,747,830.08	1,245,157.15	53,759,594.72
1934	44,014,626.49	8,952,327.58	1,192,385.47	54,159,339.54
1935	44,212,914.83	10,502,719.10	1,965,964.09	56,681,598.02
1936	45,904,573.83	8,782,418.76	2,106,111.23	56,793,103.82
1937	44,884,858.52	7,538,301.34	1,827,171.25	54,250,311.11
1938	50,059,439.16	8,691,553.89	1,858,233.60	60,609,226.65
1939	47,318,649.25	8,601,905.85	929,053.59	56,849,608.69
1940	48,306,098.03	8,335,984.24	1,476,549.84	58,118,632.11
1941	48,652,303.48	7,762,671.71	1,626,964.11	58,041,939.30
1942	51,874,373.66	5,663,658.08	830,934.77	58,368,966.51
1943	52,482,884.42	4,832,354.96	639,206.96	57,954,446.34
1944	51,783,637.68	3,860,457.39	485,211.80	56,129,306.87
1945	56,889,304.21	3,231,667.78	357,576.26	60,478,548.25
1946	58,706,174.17	3,499,356.42	2,093,793.07	64,299,323.66
1947	66,932,016.67	3,461,746.83	1,882,674.65	72,276,438.15
1948	76,902,059.39	3,528,901.04	2,356,244.98	82,787,205.41
1949	82,891,972.37	4,185,050.21	234,864.19	87,311,886.77

PER CENT COLLECTED, CURRENT AND PRIOR YEARS' LEVIES, 1929 — 1949

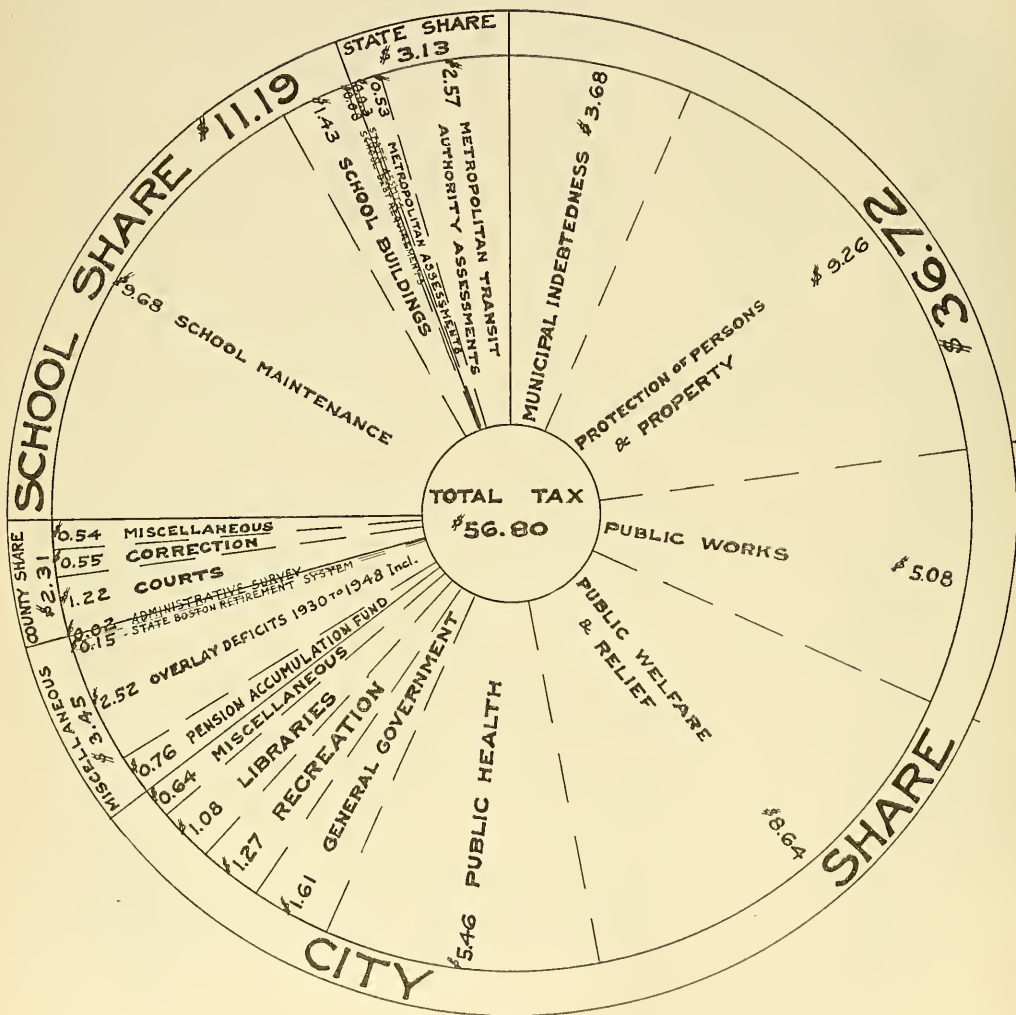
Year Ending December 31	Per Cent Collected, Current Year's Levy	Per Cent Collected, Prior Year's Levy
1929	84.320	97.544
1930	83.893	97.862
1931	81.412	96.720
1932	73.380	94.239
1933	70.887	89.280
1934	69.796	86.080
1935	71.737	86.449
1936	73.922	86.016
1937	72.331	86.061
1938	77.460	86.337
1939	77.102	90.770
1940	79.512	90.716
1941	83.191	92.289
1942	85.541	92.875
1943	87.482	93.510
1944	88.851	93.917
1945	89.719	94.396
1946	90.015	95.238
1947	91.554	95.322
1948	90.459	96.381
1949	90.500	95.293

SCHEDULE G-5
City of Boston and County of Suffolk
Number of Paid Officials and Employees

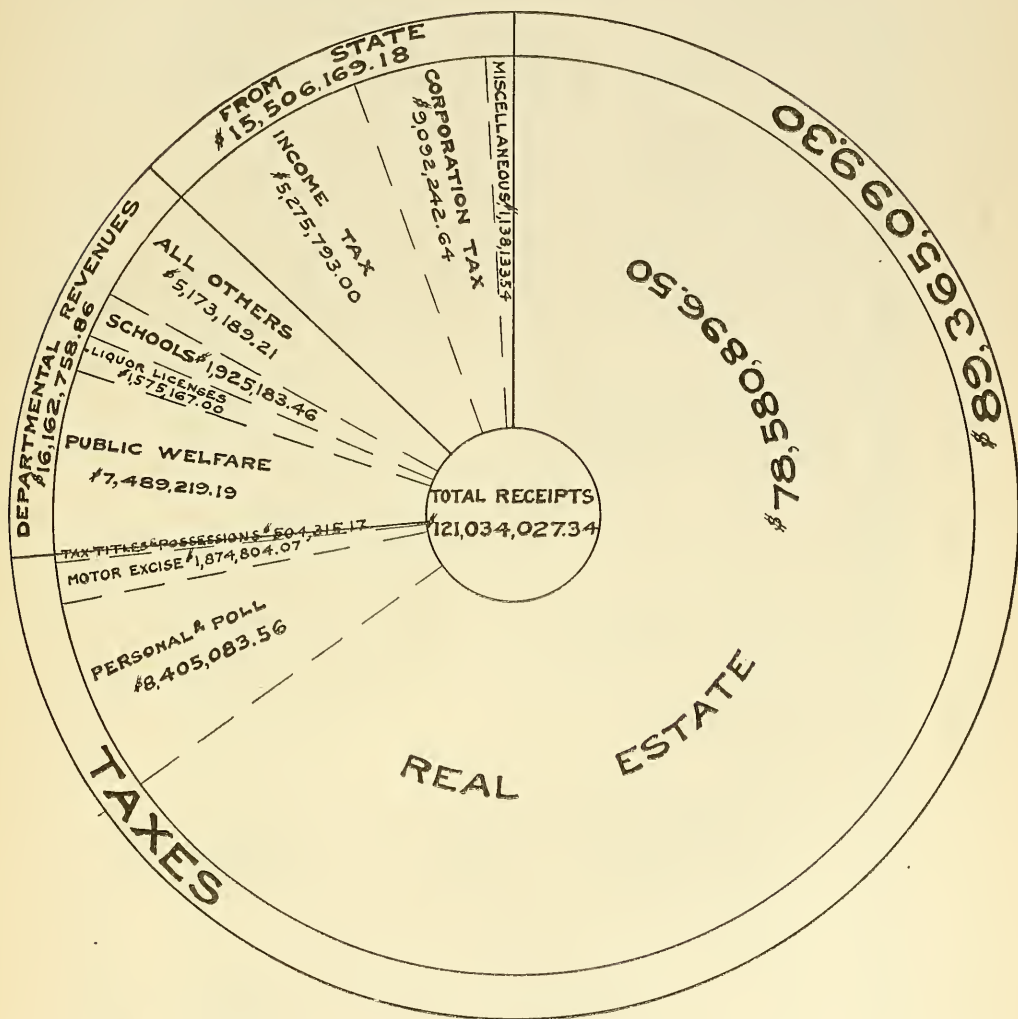
	Jan. 1, 1941.	Jan. 1, 1942.	Jan. 1, 1943.	Jan. 1, 1944.	Jan. 1, 1945.	Jan. 1, 1946.	Jan. 1, 1947.	Jan. 1, 1948.	Jan. 1, 1949.	Jan. 1, 1950.
Mayor's Office.....	18	20	20	15	19	20	23	22	23	21
Bureau of Americanization.....	3	4	4	9	9	10	—	—	—	—
Municipal Employment Bureau.....	11	11	12	15	15	15	12	12	9	7
Public Celebrations Department.....	2	3	3	2	2	4	3	3	2	4
Departmental Activities Survey.....	5	5	11	12	2	—	—	—	—	—
Civilian Defense Activities.....	—	—	—	—	—	—	—	—	—	—
Conventions and Entertainment of Distinguished Guests.....	1	—	2	1	2	—	3	3	4	3
Payroll Allotment Division.....	—	—	16	17	19	18	17	16	16	25
Veterans' Graves Registration.....	—	—	2	2	2	4	4	4	4	4
Veterans' Reception and Information Center.....	—	—	—	—	3	13	—	—	—	—
City Council.....	22	22	22	22	22	22	22	22	22	22
City Council Officers and Employees.....	13	15	15	9	11	11	12	12	12	14
Art Department.....	1	1	1	1	1	1	1	1	1	1
Assessing Department.....	123	117	123	152	136	175	178	148	196	164
Auditing Department.....	34	33	38	38	35	40	40	39	38	38
Central Payroll Bureau.....	—	—	—	—	—	12	11	11	12	12
Board of Real Estate Commissioners.....	—	6	7	7	7	8	12	12	14	10
Boston Port Authority.....	9	7	4	3	3	—	—	—	—	—
Boston Retirement Board.....	18	18	18	17	16	13	17	20	25	22
Boston Traffic Commission.....	51	48	42	46	53	51	52	62	86	103
Budget Department.....	4	3	4	3	4	3	4	4	4	4
Building Department.....	66	67	65	81	87	95	103	103	105	100
Board of Appeal.....	7	7	6	7	7	9	7	7	7	7
Board of Examiners.....	4	4	4	4	4	5	4	4	4	4
City Clerk Department.....	21	23	20	18	18	18	24	21	22	21
City Planning Board.....	8	8	8	10	8	8	9	8	9	8
City Record, Publication of.....	2	2	3	3	2	2	2	2	2	2
Collecting Department.....	105	88	81	75	75	83	98	96	111	86
Department of Veterans' Services.....	—	—	—	—	—	—	52	62	67	91
Election Department.....	31	63	54	54	63	69	65	53	72	77
Finance Commission.....	11	11	11	11	11	11	10	10	10	10
Fire Department.....	1,495	1,507	1,412	1,436	1,355	1,552	1,623	2,125	2,263	2,395
Electrical Inspection Division.....	37	36	35	36	36	34	34	33	33	36
Health Department.....	342	339	345	387	390	383	384	398	397	408
Hospital Department.....	2,092	2,014	2,088	1,904	1,812	1,859	1,915	2,399	2,675	2,959
Sanatorium Division.....	388	373	379	372	374	371	386	445	524	551
Institutions Department.....	505	449	363	372	371	331	372	359	370	419
Law Department.....	61	64	60	58	63	61	67	67	69	72
Laboratory Department.....	799	833	873	807	783	767	850	829	880	907
Licensing Board.....	18	18	17	17	17	18	18	16	16	17
Park Department.....	526	550	549	533	566	618	636	643	737	760
Cemetery Division.....	64	61	58	64	64	63	66	63	70	65
Police Department.....	2,441	2,437	2,369	2,312	2,148	2,290	2,469	2,589	2,663	2,725
Printing Department.....	113	111	106	97	99	108	108	121	124	129
Public Buildings Department.....	180	174	180	175	172	194	208	231	245	243
Market Division.....	6	6	6	6	7	7	8	8	8	10
Public Welfare Department.....	667	597	606	514	512	556	570	612	664	791
Public Works Department:										
Central Office.....	11	10	11	11	12	13	10	12	11	10
Bridge Service.....	192	192	183	183	188	217	212	218	248	219
Boston and Cambridge Bridges Commission.....	3	3	3	3	—	—	—	—	—	—
Ferry Service.....	84	79	71	74	70	81	75	83	76	73
Lighting Service.....	3	3	2	2	4	3	3	4	3	4
Paving Service.....	402	467	487	479	491	511	512	516	522	554
Sanitary Service.....	388	390	339	369	366	376	357	373	340	324
Street Cleaning Service.....	267	307	387	397	461	464	549	494	546	628
Sewer Service.....	303	294	276	262	259	255	238	254	229	247
Water Service.....	412	493	493	387	394	420	428	414	414	479
Summer Traffic Tunnel.....	80	82	80	81	87	98	93	100	106	104
Workmen's Compensation Service.....	—	—	—	—	—	—	—	—	4	6
Registry Department.....	26	26	39	35	42	40	44	34	36	38
School Buildings Department.....	73	65	61	61	56	64	69	69	78	78
School Department.....	6,608	6,427	6,260	6,015	5,997	5,927	5,855	5,706	5,660	5,723
Soldiers' Relief Department.....	40	39	38	36	36	38	—	—	—	—
Statistics Department.....	3	3	3	4	5	8	7	8	8	8
Street Laying-Out Department.....	71	73	78	71	74	77	102	86	84	171
Supply Department.....	27	26	25	26	24	26	28	27	27	25
Transit Department.....	59	52	49	47	45	44	89	326	802	—
Treasury Department.....	19	28	24	28	27	37	34	36	32	34
Weights and Measures Department.....	17	20	19	19	19	21	21	20	20	20
County of Suffolk.....	19,449	19,159	18,857	18,318	18,055	18,617	19,215	20,489	21,831	21,994
	1,133	1,146	1,081	1,097	1,089	1,152	1,115	1,116	1,138	1,161
	20,582	20,305	19,938	19,415	19,144	19,769	20,330	21,605	22,969	23,155

EXPENDITURE DOLLAR 1949

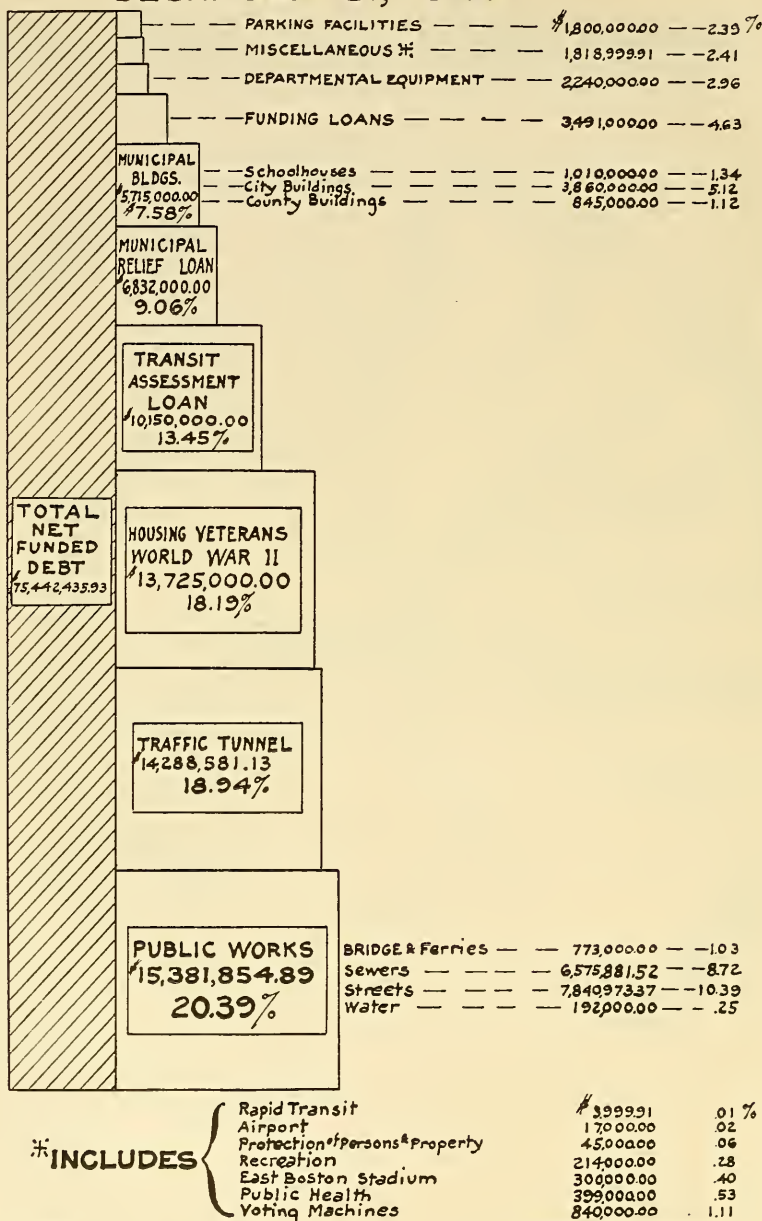
BASED ON TAX RATE OF \$56.80 PER \$1000. OF VALUATION



MAINTENANCE RECEIPTS 1949



CHARACTER OF NET FUNDED DEBT DECEMBER 31, 1949



CITY OF BOSTON AND COUNTY OF SUFFOLK
TREND OF NET FUNDED DEBT
SINCE ADOPTION OF AMENDED CHARTER IN 1909
MILLIONS OF DOLLARS

